The Solicitors' Journal

and Weekly Reporter.

(ESTABLISHED IN 1857.)

LONDON, MAY 11, 1918.

ANNUAL SUBSCRIPTION, WHICH MUST BE PAID IN ADVANCE: £1 10s.; by Post, £1 12s.; Foreign, £1 14s. 4d.

HALF-YEARLY AND QUARTERLY SUBSCRIPTIONS IN PROPORTION.

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GENERAL HEADINGS.

Cases Reported this Week.

Current Topics.

Judges and Political Issues.

WE HAVE at various times had occasion in these columns to call attention to the employment of judges on work outside their proper sphere. The objections we have expressed have naturally had less weight during the war, when judges have been doing outside work of a *quasi*-judicial character; such, for instance, as the work of Lord Justice PICKFORD on the Dardanelles Commission, and the work of YOUNGER and ATKIN, JJ., on the Internment Commission; and notably, too, the work of Mr. Justice YOUNGER in connection with the exchange and treatment of prisoners of war. But these are tasks which, speaking generally, have had no direct political effect; though the Mesopotamia Commission, which was appointed at the same time as the Dardanelles Commission, led to the retirement of Mr. AUSTEN CHAMBERLAIN, and it is impossible to foretell what result such inquiries may have; and, of course, political effects may follow on an ordinary judicial investigation, such as the retirement of Mr. MUNDELLA from the Presidency of the Board of Trade in 1894 in consequence of the remarks of VAUGHAN WILLIAMS, J., in the *New Zealand Trust and Loan Co.'s case*. But it would have been a very different matter had the proposal to submit to a secret tribunal of two judges the issue as to the veracity of the Prime Minister and the Chancellor of the Exchequer raised by Major-General MAURICE'S letter to the Press been accepted. That raised a political issue of the first importance, and we are glad that the proposal was withdrawn almost as soon as made.

Lawyers and Military Tribunals.

WE WERE only able last week to add to our remarks on the recent regulation depriving applicants at military tribunals of legal assistance a brief note that the regulation was to be withdrawn. This was the result of the discussion in the House of Commons on the 2nd inst., after our remarks were printed. Considering that the President of the Local Government Board made—to use his own words—"a complete surrender," there is nothing more to be said on the matter, except to point out that it will really be found to have been helpful if a similar attempt should hereafter be made. We need only repeat that the presence of lawyers at

a tribunal, provided they are acting under a due sense of responsibility, is not only a protection to their clients, but very substantially assists the work of the tribunal.

The Amended Regulations.

THE OFFENDING provision was contained in reg. 12 (2) of the Military Service Regulations of 25th April last. Under this a party to an application was not to be professionally represented; though, if the applicant was unable adequately to present his case, the tribunal might permit him to be represented by a relative, or other person, not being a professional representative. This is now withdrawn, and the following provision is substituted:—

> A party to an application may conduct his own case or may be represented by any person appointed by him for that purpose, and all parties to an application and their representatives, if any, shall confine themselves to the presentation of evidence and the elucidation of facts strictly relevant to the grounds on which the application is made.

Military Tribunal Appeals.

A FURTHER POINT relates to the right of appeal against the decision of a tribunal. In the passage of the new Military Service Act through Parliament an undertaking was given on the part of the Government that an applicant should have the same full right of appeal as the representative of the Minister of National Service, and *primâ facie* this is carried out by regulation 44 (1), which is as follows:—

> Any person aggrieved by a decision of the local tribunal, and the National Service representative, or any other person generally or specially authorized to appeal from the decision of the local tribunal by the Director-General of National Service or under his authority, may, as hereinafter provided, appeal against the decision of the local tribunal to the appeal tribunal for the area, or such other appeal tribunal as may in any particular case or class of cases be prescribed.

But while this applies to appeals generally, special provision is made by regulation 27 with regard to applications for the renewal or variation of a certificate, and it would seem that there is no appeal in such cases; though since Sir DONALD MACLEAN said he regarded this as one of the most complicated regulations issued, and Mr. ASQUITH professed complete inability to understand it, we state its effect with all due reserve. However, an attempt to put this right, also, is made—we hope with success—by the amending Regulations, which provide as follows:—

> Notwithstanding anything contained in the principal regulations—
>
> (1) Any person aggrieved by a decision of a tribunal granting or refusing leave to apply for the renewal or variation of a certificate of exemption, and the National Service representative, or any other person generally or specially authorized to appeal from the decision of the tribunal by the Director-General of National Service or under his authority, may appeal against the decision of the tribunal in the same manner and subject to the same conditions as if the decision were one granting or refusing a certificate of exemption.

There is a proviso allowing extended time where the decision has not been announced orally at a hearing of which notice has been given, and the effect appears to be that if the request for leave has been decided without a hearing, the notice of appeal must be delivered not later than the third day after the notice of the decision is sent out. If the request for leave is heard by the tribunal, their decision should be announced orally at the hearing, and the notice of appeal must be delivered not later than the second day after the decision.

Aircraft Damage and Lessees.

THE QUESTION raised in *Upjohn* v. *Hichens* and *Upjohn* v. *Ford*, which originally came before ROCHE, J. (*ante*, p. 143), was whether a lessee who had covenanted to insure against damage by fire satisfied his covenant by taking out an ordinary insurance policy, notwithstanding that it excluded enemy damage, or whether he was bound to insure against aircraft damage as well. ROCHE, J., held that an ordinary insurance was sufficient, this being the nature of the insurance contemplated by the parties when the contract was entered into, and the same view has been adopted by a majority—WARRINGTON and SCRUTTON, L.JJ.—in the Court of Appeal (reported in the *Times*, 7th inst.), though PICKFORD, L.J., gave a dissenting judgment. According to him a covenant to insure against damage by fire means fire however caused, and consequently obliges the lessee in these days to bear the burden of aircraft insurance. But it is a rule of construction that the circumstances at the time of the contract can be taken into consideration, and this seems to justify the admission of evidence as to the nature of the policy usually issued. At any rate, the weight of judicial opinion is in favour of the lessee.

The Increase of Rent, &c. (Amendment) Act, 1918.

IN THE House of Commons the Increase of Rent, &c. (Amendment), Bill was altered by the substitution of the date, 30th September, 1917, for 12th March, 1918, so that to that extent the Bill was made retrospective, and has been passed by the House of Lords in this form. The Act has not yet been issued, but we understand that the operative section is as follows:—

> For the purposes of this sub-section [*i.e.*, section 1 (3) of the Increase of Rent, &c., Act, 1915] the expression "landlord" shall not include any person who, since the thirtieth day of September, 1917, has become landlord by the acquisition of the dwelling-house or any interest therein otherwise than by the devolution thereof to him under a settlement made before the said date, or under a testamentary disposition or an intestacy.

The effect is that a person who has purchased since that date a house of such rental value as to bring it within the Act of 1915 will not be able to eject the tenant on the ground that he requires the house for his own occupation. But no change has been made in the limits of value within which the Act applies. A proviso, however, has been added that the new Act shall not apply in any case where the Court is satisfied by a certificate given by or on behalf of the Board of Agriculture that the premises are required for the occupation of a person employed in agricultural work of urgent national importance; and there is a further proviso adapting the concluding provision of the sub-section to orders made under the new Act.

The Validating of Food Orders.

THE BILL to validate the Food Controller's Beans, Peas, and Pulse Orders of 1st and 16th May, 1917, has aroused a good deal of interest, and also some opposition on the ground that it effects a retrospective interference with contracts. Under the former Order the Food Controller requisitioned Burma peas and beans from "the original consignees" at the price of £37 per ton for certain kinds, and at corresponding prices for other kinds, and contracts for sale by the original consignees were cancelled. The Order of 16th May (61 SOLICITORS' JOURNAL, p. 510) applied generally to beans, peas and pulse suitable for human food arriving in the United Kingdom (except goods arrived and sold by the original consignees and paid for by the purchasers), and required "all persons owning or having power to sell or dispose of the same to hold them at the disposal of the Food Controller"; and by the Order the Food Controller purported to take over those goods from the original consignees at a price to be subsequently communicated. Contracts made by the original consignees were cancelled. It appears that in July, 1917, ROWLATT, J., held that these Orders did not affect purchasers from the original consignees who had got delivery of the bill of lading, though we do not find that the case was reported. And we gather from the discussion of the Bill in Parliament that such purchasers have been able to obtain possession of the goods and make considerable profits on the resale of them. The Bill is intended to undo these transactions, and it provides as follows:—

> The said Orders shall apply to the original consignees of such beans, peas, and pulse as aforesaid, notwithstanding that at the date of the making of the Order affecting any beans, peas, or pulse, such consignees thereof had parted with the property therein, and accordingly any contract under which the property in any such beans, peas, or pulse passed from the original consignees or from any persons deriving title under them to any other person,

whether made before or after the respective dates of the said Orders, shall be deemed to be and always to have been void and of no effect, and any documents of title relating to the said beans, peas, and pulse as aforesaid shall be delivered to the Food Controller, and any money paid under any such contract shall be repaid as if it had been paid for a consideration which had wholly failed.

At the present time, and having regard to the object of all this emergency legislation, it seems needless to object to such a measure on the ground that it has a retrospective effect on the validity of contracts; though, of course, there may be practical difficulties in the way of making it operative. On the part of the Government an undertaking has been given that any alterations required to safeguard the legitimate interests of traders will be made in Committee, and it will be interesting to see how this undertaking is carried out.

Honest Concurrent User of a Trade-mark.

SECTION 19 of the Trade Marks Act, 1905, prohibits, except by order of the Court, or in the case of trade-marks in use before 1875, the registration of a trade-mark which is identical with one already on the register for the same goods or description of goods, or so nearly resembles it as to be calculated to deceive. But section 21 provides that "In case of honest concurrent use or of other special circumstances which, in the opinion of the Court, make it proper to do, the Court may permit the registration of the same trade-mark, or of nearly identical trade-marks, for the same goods or description of goods by more than one proprietor, subject to such conditions and limitations, if any, as to mode or place of user or otherwise, as it may think it right to impose." Although it has been in operation now for over twelve years, section 21 has very seldom been before the Court; but it came up in a recent case before SARGANT, J.: *Lehmann's Applications* (34 R. P. C. 92). There, the applicants had applied for the registration for condensed skimmed milk of two labels, both containing a white Maltese cross, with "Cross" printed inside it. The labels had been in use, one since 1898 and the other since 1906. The Wilts United Dairies (Limited) were on the register in respect of cheese, butter, milk, and cream for a mark, the most conspicuous feature of which was a white Maltese cross. The Registrar of Trade Marks refused the applications, largely on account of the Wilts company's mark being on the register. The applicants appealed, and invoked the jurisdiction of the Court under section 21. The Wilts company had notice of the proceedings, but intimated their intention not to appear, which was tantamount to saying that they did not oppose the registration. SARGANT, J., said: "In all the circumstances of the case, having regard to the very large sale by the applicants, to the long-continued honest concurrent user by them, and to the very slight possibility of deception, in my opinion this mark should be allowed to be registered, although the Wilts company's mark is on the register." So he ordered the registrar to proceed with the applications. They will now be advertised, and anyone, if so minded, can give notice of opposition to them. In his judgment SARGANT, J., quoted his own words in the similar case of *Maeder's Application* (33 R. P. C. 77). He there said, speaking of his discretion under section 21: "It seems to me that the intention was to allow the Court to weigh against a slight possibility of deception, or a slight possibility of confusion in the minds of the public, the commercial claims which a proprietor of a common law trade might have acquired through a considerable amount of concurrent user." This appears to us to be a common sense construction of the section.

Dictation of Letter Containing Defamatory Statements.

THE CANADIAN decision in *Quillivan* v. *Stuart* (38 Ont. Rep. App. Div. 623) turned upon whether, in a case where defamatory statements were contained in a letter written by the defendant on a privileged occasion, there had been a publication of the letter which was not covered by the privilege. It became necessary carefully to consider the English cases relating to the communication by a defendant to his clerks in the ordinary course of business of defamatory matter in a mercantile letter. In *Edmondson* v. *Birch* (1907, 1 K. B. 371) it was held, following *Boxsius* v. *Goblet Frères* (1894, 1 Q. B. 842), that where a business communication containing defamatory statements concerning the plaintiff was made by the defendants, a company, to another company on a privileged occasion, and for the purpose of, and incidental to, the making of the communication the defamatory statements were, in the reasonable and ordinary course of business published to clerks of the defendant company, the privileged occasion covered such a publication of those statements, which was therefore not actionable. In the Canadian case, the plaintiff, a young woman in the employment of one MASTERS, with whom the defendant, who was manager of a bank, had business relations, complained that she had been libelled in a letter written by the defendant to her employer, who was absent from his place of business, and had left his affairs in her hands. The letter did not relate to the business of the bank of which the defendant was manager. The letter was drafted by the defendant in pencil, he being ill and unable to use pen and ink, and was given by him to the accountant of the bank, who copied it in typewriting, signed the defendant's name to it, and sent it to the plaintiff's employer. It was held that, assuming the letter to have been written on a privileged occasion, the taking of the copy was not covered by the privilege, for it was not in the usual course of any business that the letter was typewritten by the accountant, nor did the fact that the defendant was not able to use a pen make any difference. There was no real necessity for writing the letter in ink, nor for using the services of the accountant. This case shews, we think, the necessity of carefully noting the limits of the English decisions. It may be highly convenient for a sick man to dictate to a friend letters which he proposes to send to a third person. He may find it difficult without such assistance to forward these letters. But it would be intolerable that this convenience should enable him to disseminate libels with impunity. The privilege of dictated correspondence must be confined to business letters in the strict sense of the term.

Delegation of Powers of Prosecution.

A POINT not unimportant to solicitors who have magisterial practice came before the Divisional Court on a case stated by the Merthyr Tydfil Stipendiary in *Jones* v. *Wilson* (1918, W. N. 119). The Finance Act, 1908, provides for the transfer from the Inland Revenue Commissioners to county and county borough councils of (*inter alia*) certain powers of recovering penalties in respect of local taxation licences, and by an Order in Council, dated 19th October, 1908, provision was made for the transfer. The General Purposes Committee of Merthyr Tydfil Borough Council recommended that the powers and duties formerly exercised by the Inland Revenue Commissioners in respect of their local taxation licences should be exercised by the Watch Committee, Town Clerk, Borough Controller, and Chief Constable, each according to the nature of the power and duty. Thereupon the Chief Constable, as the officer to whom the duty of conducting prosecutions for breaches of the Revenue Acts was delegated, preferred an information against the appellant for keeping a male servant without having taken out a licence. At the hearing before justices a preliminary objection was taken to the information on the ground that, under the Finance Acts, a specific authority for each prosecution undertaken had to be given by the Inland Revenue Commissioners; it was contended that the Borough Council must now give this specific authority, as it stood in the shoes of the Commissioners, and had not done so. The stipendiary overruled the objection, because he took the view that the recommendation of the General Purposes Committee was a sufficient authority to prosecute. The answer seems obvious; the recommendation was a general, not a specific, authority to prosecute; in fact, it purported to delegate to the Chief Constable all relevant duties of the Council in respect of prosecutions, and to put him in the shoes of the Council. This obviously violates the time-honoured maxim, *Delegatus non potest delegare*. And so it is not surprising that the Divisional Court upheld the appellants' contention on the preliminary objection.

The President of the Board of Trade on Word Trade Marks.

SINCE our last remarks on the Bills to amend the Patents Act and the Trade Marks Act (*ante*, p. 324), the President of the Board of Trade has received a deputation from the London Chamber of Commerce and other trade associations in connection with these Bills. After he had been addressed on various points by members of the deputation, he delivered a long reply. Space will not permit of our discussing the various points raised in this reply; but one of them stands out with considerable prominence, and that we propose to deal with.

As will be remembered, Part II. of the Bill to amend the Trade Marks Act constitutes what we have always considered, and still consider, an unjustifiable attack on word trade-marks. It consists of one clause only, which we discussed at some length on a previous occasion (*ante*, p. 208), when we set out the clause *in extenso*. The deputation were unanimous in their objection to Part II., and demanded its deletion from the Bill. The President expressed some surprise at this, and said that he and his colleagues considered that this portion of the Bill was desirable, and was really necessary in the commercial interest of this country. He said that the underlying principle was to prevent the creation through the Trade Marks Act of an absolute and perpetual monopoly by the selection of a happy word which becomes by common use a part of the vocabulary of the day. "But," he added, "the number of instances of words that could be affected by this Bill must be really very few indeed." He instanced "Aspirin." "Aspirin," which is acetyl salicylic acid sold under that name, was introduced here by F. BAYER & CO., a German firm. It became popular and was largely used. British manufacturers did not attempt to put acetyl salicylic acid on the market under its own name, or any fancy names, as they were and are fully entitled to do, so that until recently the only acetyl salicylic acid on the market was that supplied by the German firm, and thus the German firm got a practical monopoly in the drug through the apathy of British traders. Now, under emergency legislation, the rights of the German firm in the word "Aspirin" are abrogated or suspended, and British firms are selling acetyl salicylic acid, some under the name of "Aspirin" and some under names of their own.

We believe that there are several other instances of drugs in the same position as acetyl salicylic acid. But, if anything is to be done to alter this state of things, it should be done, as we have suggested before, by an amendment of the Trade Marks Act confined to word trade-marks for drugs, and not by a general attack on all word trade-marks. Word trade-marks have always been popular, and were never more popular than they are to-day, not only with the trade, but also with the public, as they give to purchasers a short and convenient way of asking for what they want—*i.e.*, a particular article emanating from a particular trade source. The law is that the name of a new article introduced by a trader cannot be monopolised by him, but the name of his manufacture of an old article can, and ought to be. The President of the Board of Trade made a singularly inept remark in the course of his speech in saying, "It strikes me, as you look around this room, there is hardly a manufactured thing in this room for which at one time—if the original manufacturer had been astute—he could not have secured to himself a perpetual monopoly by coining a name for it and using it as a trade-mark." We may suppose that the articles in the room in question consisted of tables, chairs, desks, writing materials, &c. We fail to see how a manufacturer, however astute, could by coining a name have secured a perpetual monopoly in the supply of any of these articles, although he might have secured a monopoly in the name used by him to denote any particular article of his particular manufacture. The President, in his speech, referred to "Quaker" oats, and said that "it was a perfectly legitimate trade-mark for oats, and one that would be entitled to the protection of the law." With this we entirely agree. The same would apply to "Quaker" chairs and "Quaker" tables, and why not to "Quaker" rhubarb and "Quaker" magnesia?

The Report on Liquor Trade Purchase.

THE Reports of the various Committees charged with the rearrangement of the social fabric are coming out with somewhat embarrassing profusion. We have already dealt at some length with the Report on the Acquisition of Land for Public Purposes, and last week we summarized the legal aspects of the Report on Commercial and Industrial Policy after the War. Now we have the Report on State Purchase and Control of the Liquor Trade, and though, like the other Reports, its interest is, at present, only speculative, it closely touches matters in which lawyers are interested.

Terms of Reference.—The Committee for England and Wales was appointed in June, 1917, by the Home Secretary, with Lord SUMNER as Chairman. The appointment was expressed to be made because the Government were of opinion "that it may shortly be necessary as an urgent war measure to assume control of the manufacture and supply of intoxicating liquors during the war and the period of demobilization, and that such control would involve the purchase after the war of the interests concerned in such manufacture and supply"; and the reference was "to inquire into and report upon the terms upon which those interests should be acquired and the financial arrangements which should be made for the period of control."

Breweries.—The Report first deals with the brewing trade. The number of licences to brew beer for sale in 1914 was 3,745; but as a single brewer may require more licences than one, the number of brewing concerns was rather less. There is, of course, great variation between one concern and another; variation due, for instance, to the relative number of tied houses and the density and habits of the surrounding population; and this has caused difficulty in discovering a purchase formula for general application. But the Committee consider that there is, in fact, more uniformity of circumstances than might be supposed; and they say "that a normal brewery concern is anything but a mere abstraction"; that is, as we understand, that there is fundamental uniformity in matters on which valuation really depends, in spite of apparent diversity in particular cases. But they add:—

> "There is, however, one feature, common to most brewery concerns of any magnitude, which, in the extent to which it has been developed, distinguishes them from all other trades. The tied house system links together retail distribution and wholesale manufacture, so as to collect in one hand the advantages of a well-organized trade, viz., certainty of a large and regular output, certainty of widespread and dependable outlets, and a product which enters largely into general consumption."

Method of Valuation.—The Committee consider whether the valuation of the entire body of assets can be made by means of a common multiplier, or whether there must not, for valuation purposes, be a separation of the land and buildings—called in the Report the "real property"—from the trade part of the concern. The fact, however, that the purchase to be assumed is the purchase of a going concern, forbids the real property being taken out of it and disposed of separately. "This could only happen upon a break-up of the concern, and upon the hypothesis that the trade can no longer be carried on. In such a case the trade assets would have lost a great part of their value. If the vendor has the advantage of selling both together, what the former class loses in the number of years' purchase attaching to it is, to a large extent, regained in the higher number of years' purchase applicable to the trading element." The Report further develops this argument, but concludes that, while the selection of the right common multiplier is a task of some nicety, yet the adoption of such a multiplier is right in principle, and is "well within the capacity of practical and experienced persons broadly informed of the character of the individual undertaking." And, after further discussion of various alternative ways of arriving at compensation payable under a purchase scheme, including the customary system of detailed

inventory and valuation, and also assessment on the footing of Stock Exchange quotations, it says:—

> "After careful consideration, the method which has commended itself to us also as the one most equitable for arriving at the just value of a brewery as a going concern is that of capitalizing the true commercial annual profit that the business is normally capable of earning by multiplying it by a figure representing the fair market value of the security for the maintenance of that profit. . . . The difficulties of this method are less formidable than they appear, and are far from being insuperable. Exceptional cases may in practice need special consideration, but in our opinion this method is better than any of the other methods that have been suggested."

Method of Purchase.—The Committee recommend that a Purchasing Body should be set up with power to call for any information from the vendors that may be necessary to enable it to estimate on prescribed lines the value of the concerns to be purchased, with a view of arriving, if possible, at an amicable settlement with the vendors; and they add:—

> "The Purchasing Body should have authority to call for properly authenticated accounts in forms to be prescribed under the statute, to have discovery and inspection of the vendors' books in their discretion, and to obtain any information that may be considered necessary for ascertaining the financial position and the true commercial profits of the concerns so as to reduce them to a common standard on a freehold basis. The accounts should contain such details as would enable accountants experienced in the liquor trade to adjust the average profits of a concern during the datum period to a common standard of net commercial profit which would be applicable to all but exceptional cases."

And a list is given of items which the information should include.

It is recommended that the four pre-war years should be fixed as the datum period over which the annual profits of the concern would be averaged, the period terminating at the date in 1914 up to which accounts were made up.

The Multiplier.—The Committee reject the idea of an absolutely uniform multiplier for annual profits. This is rendered impracticable by variations depending, on the one hand, on circumstances affording exceptional security for the maintenance of profits, and on exceptional values, whether in hereditaments or in trade-marks or trade-names; and, on the other hand, on an approaching future of dwindling trade and diminishing profits:—

> "We have accordingly adopted the principle of selecting a multiplier which we believe would be fair in the case of a normal concern, or in that of one reduced to a normal standard by adjustment of the accounts; but which would in exceptional cases be liable to be increased or diminished in order to meet the special circumstances of a particular concern. For the purpose in view, a normal concern may be defined as an undertaking reduced to a freehold basis, with maintainable and protected earning power equivalent to the average true commercial profit derived from carrying on the business in the datum period."

And as to what this multiplier should be, they say:—

> "After carefully considering all the information before us, we have come to the conclusion that fifteen years would, according to the standard of capital values prevailing immediately before the outbreak of war, be a fair multiplier to be adopted in the case of the purchase of a normal concern, or in that of one reduced by adjustment of accounts to a normal standard on a freehold basis. In arriving at the above figure, we have made a full allowance for this adjustment of the accounts to a freehold basis, and also for the fact that the assumption by the State of the monopoly of carrying on the liquor trade would impose upon the parties dispossessed a permanent disability comparable to a perpetual covenant not to compete, and that vendors may be put to some cost and trouble in changing investments."

Form of the Purchase Consideration.—If the purchase money was to be payable in cash, then an adjustment would be necessary in order to make allowance for the present reduced capital value of incomes. If, the Committee say, "the proposal were for an immediate cash purchase, we should recommend that the basis should be such number of years' purchase of profits as would be the present equivalent of fifteen before the war"; that is, a much smaller number. They avoid this difficulty, however, by advising that:—

> "The purchase consideration should be satisfied by the creation and allotment of a special inscribed stock redeemable at the option of the Government after twenty years, secured in the first instance on the surplus revenues of the aggregate acquired concerns and their assets, and further, by way of guarantee as to interest, upon the Consolidated Fund. A suitable sinking fund should be provided out of the surplus revenues of the acquired concerns after payment of the interest."

Apportionment of the Purchase Consideration.—The consideration will require to be apportioned between the various persons interested in the concern—mortgagees, debenture-holders, and preference and ordinary shareholders. The rights of all these classes would be transferred from the assets to the purchase money, and, usually, third persons interested in the property, and specific mortgagees with an immediate right to payment, would be entitled to payment in full. Debenture-holders have no such right, and to give them immediate payment in full would, the Committee say, be making them a present of "an improvement in their security which, if measured in money, would amount to an appreciable and even a handsome bonus." In fact, the Committee abandon the attempt to find any uniform rate as a mode of expressing the ratio between the security of a single Government stock and that of the debenture and other issues to be given up. "We cannot prescribe an arithmetical formula for the future computation of the relation which a stock to be created hereafter, under unknown conditions of credit, would bear to existing securities, which vary much now and may well vary more and differently then." And they recommend the following arrangement as the best solution of the problem: "As the holders of the vendor company's issues of debentures and shares are the parties concerned in getting the residue of the purchase consideration distributed, the burden should be upon them to hold class meetings, and to agree, if possible, upon a scheme for their satisfaction out of the total residue, subject to the tribunal's confirmation. Failing agreement, any class should be at liberty to go before the tribunal, at the same time citing the others to appear and assert their rights, and to ask the tribunal to decide the distribution."

The principle suggested by the Committee is that, in lieu of the stock which the various classes of debenture-holders and preference shareholders will surrender, each will receive such an amount of the new stock to be created as will yield the same annual gross income as they received in the datum period, subject to such a diminution of that average income as will, in the opinion of the tribunal, under the circumstances affecting each issue or class, substantially counterbalance the superiority in the value of the security of the new stock which is to be allotted over that of the particular stock which is to be surrendered and extinguished. And they attach to the Report, by way of Appendix, a formula, together with an explanatory note, in regard to the distribution of that portion of the purchase consideration which accrues to the debenture-holders and shareholders of the vendor concern. This proposed formula, which it is not suggested should be strictly adhered to in all cases, is extremely interesting, and will be found printed on another page. Its perusal will assist the reader to follow this summary.

The Tribunal to Determine Disputes.—The Committee recommend the appointment of an impartial tribunal empowered to decide judicially any issues as to datum period, amount of true profit, appropriate multiplier, or otherwise, which might ultimately be in difference between the vendors and the Purchasing Body, or any differences that might arise with regard to the distribution of the purchase consideration between the parties interested, and this tribunal should have three characteristics: (1) It should be independent of the purchasing body and its staff; (2) it should, in composition and procedure, be a business tribunal; (3) it should act judicially, after hearing evidence and argument so far as might be necessary. There should be represented on the tribunal legal training and experience, knowledge of valuation, and experience in the preparation of accounts and in general commerce and finance. And there should be an appeal to the High Court, but only by special case on specific questions of law to be definitely formulated. On questions of fact the decision of the tribunal should be final. The allowance of costs should be in the discretion of the tribunal, but should be treated as exceptional, and not as a matter of course.

Other Properties than Breweries.—The Report also deals with the acquisition of free on-licensed houses, retail off-licences, and other properties, and with compensation payable to the tenants of tied houses. It does not recommend the acquisition of wholesale licences, except where these are held with breweries or as a necessary adjunct to a retail licence. But into these matters we must not at present attempt to follow it.

Estimate of Cost.—Any complete estimate as to the outlay involved in State Purchase the Committee regard as, at present, impracticable; but, according to the best judgment that they have been able to form, they think that the gross cost of acquiring breweries, with all tied houses, on a fee simple basis, with stocks in trade and other assets; free houses on a like basis; the stock in trade, fixtures, utensils, and furniture of on-licence holders and compensation for goodwill; and businesses carried on under retailers' excise licences for consumption off the premises—including goodwill, stock, furniture, fittings, &c.—may be estimated for England and Wales at not less than £350,000,000 on a pre-war basis of valuation. This does not include certain items, such as compensation to licence holders, and other persons engaged in the trade.

Books of the Week.

Autobiography. — The Story of My Life. By the Rt. Hon. Sir Edward Clarke, K.C., with portrait. John Murray. 15s. net.

Criminal Law. — Criminal Appeal Cases: Reports of Cases in the Court of Criminal Appeal, 25th and 26th February; 1st, 8th, 11th, 18th and 22nd March, 1918. Edited by HERMAN COHEN, Barrister-at-Law. Stevens & Haynes. 6s. net.

Income Tax. — Table for Computing Income Tax at 6s. in the £, showing Income Tax and also Net Amount at one Inspection. By ALEX. S. SELLAR, M.A., Fellow of the Faculty of Actuaries. C. & E. Layton. 1s. net.

Interstate Medical Journal, January, 1918. The Modern Hospital Publishing Co. (Inc.), Chicago, New York, St. Louis.

The Modern Hospital, March, 1918. The Modern Hospital Publishing Co. (Inc.), St. Louis.

The Law Quarterly Review. Edited by the Rt. Hon. Sir FREDERICK POLLOCK, Bart, D.C.L., LL.D. April, 1918. Stevens & Sons (Limited). 5s. net.

Correspondence.

Party and Party Taxation.—K.B.D.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—As an old subscriber to your journal, I shall be glad if you will insert this letter in your next issue, in order that the contents may reach a good many members of the profession, as they appear to me to involve a principle of some importance.

Joint action by ship and cargo owners for damages against a public body. £125 was paid into court with defence in satisfaction of the plaintiffs' several claims, with a denial of liability. The defendants having been ordered to allocate such amount to the claims of the respective plaintiffs, it became necessary to obtain instructions as to the acceptance of the amounts so allocated. One plaintiff elected to accept, whilst the other refused, and, in the result, a sum beyond the amount paid in was given. The Master has disallowed the attendances upon the clients upon the ground that they are solicitor and client charges, and, on objections being carried in, he has adhered to his ruling, and says that such attendances are never allowed.

Whilst it is true that there is no item in the scale which exactly covers the charges, I still, with respect, venture to think that, in the exercise of his discretion, the Master ought, in fairness to the successful party, to have allowed them, upon the principle that there shall be as near as possible an indemnity against all costs properly incurred. In the county court scale there is an item which directly meets the case, namely, Item 63, and, if the principle followed on this taxation is continued, it appears to me necessary to get a corresponding item added to the High Court scale so as to prevent this injustice continuing.

Whilst on the subject of costs, I think it is time a strong movement was made with respect to the present allowances for copies and engrossments. The stationers' charges having been considerably advanced, both for the work and the materials used, the result to the profession is a loss compared to pre-war times, so that instead of getting something additional, as accountants and doctors are doing, we are positively losing both in contentious as well as non-contentious matters, and, on taxation, the Taxing Master cannot, strictly speaking, allow anything to cover these extra payments.

A. R. BESANT.

15, Seething-lane, London, E.C. 3.
7th May, 1918.

CASES OF THE WEEK.

House of Lords.

McGRORY v. ALDERDALE ESTATE CO. (LIM.)- 9th and 25th April.

VENDOR AND PURCHASER—OPEN CONTRACT TO PURCHASE LAND—ACTION FOR SPECIFIC PERFORMANCE—DECREE IN FAVOUR OF VENDOR—INQUIRY AS TO TITLE—OBJECTIONS RAISED BY PURCHASER—EVIDENCE OF PURCHASER'S KNOWLEDGE OF DEFECTS PRIOR TO SIGNING CONTRACT—OMISSION BY VENDOR TO GIVE SUCH EVIDENCE AT THE TRIAL.

Upon an inquiry as to title under an ordinary decree for specific performance of an open contract to purchase land, the vendor is not entitled to adduce evidence to shew that the purchaser, when he entered into the contract, knew of the existing incurable defects in the title. Such evidence must be given at the trial.

So held, allowing the appeal, and restoring the decision of the Vice-Chancellor of the County Palatine of Lancaster.

Appeal by the defendant from an order of the Court of Appeal (reported 1917, 1 Ch. 414, 86 L. J. Ch. 368). The plaintiffs were the owners in fee simple of certain lands at Droylesdale, in the county of Lancaster, which they had been selling in small lots for building purposes. By their statement of claim they alleged that on 20th April, 1915, their managing director entered into a contract on behalf of the plaintiffs with the defendant for the sale to him of the whole of the remaining portion of the land which had not been sold, in the following words: "Bought of the Alderdale Estate Co. (Limited) the whole of the land, subject to measurement, approximating twenty acres, at the price of £250 per acre.—(Signed) P. McGrory." The defendant refused to perform the contract and to complete, alleging that there were incurable defects in the title. The plaintiffs thereupon commenced an action for specific performance. The action was tried before the Vice-Chancellor, when the learned Judge declared that the contract of 20th April, 1915, ought to be specifically performed in case a good title could be made out, and it was referred to the registrar to make the following inquiries: First, as to whether a good title could be made; and if he found in the affirmative, then, secondly, an inquiry, when it first was shewn that such good title could be made, and further consideration was adjourned. At the inquiry the defendant raised his objections, which were that the vendors were not the owners of the minerals under the land, that a public sewer ran under part of it, and that there were certain public rights of way over the land. The plaintiffs thereupon proposed to offer evidence that the defendant had knowledge of these objections prior to the date of the contract. The registrar decided that the plaintiffs were entitled to adduce the evidence, and gave his certificate accordingly. The defendant moved before the Vice-Chancellor to have the certificate set aside. The learned Judge discharged the certificate, and declared that in prosecuting the inquiry the plaintiffs were not entitled to give any evidence that the defendant had knowledge prior to the date of the contract of any objection raised by him to the plaintiffs' title to the property. The Court of Appeal reversed the Vice-Chancellor's order, and the defendant appealed.

THE HOUSE took time for consideration.

Lord FINLAY, C., after stating the facts, said that the Vice-Chancellor proceeded upon the ground that the decree declared the agreement of 20th April, 1915, should be specifically performed; that the memorandum of that date involved the obligation on the part of the vendor to make a good title, and that, if the vendor relied upon waiver of the obligation to make a good title in any respect, this ought to have been brought forward at the hearing and embodied in the decree. The Court of Appeal took the view that the authorities as to waiver on which the Vice-Chancellor relied had no application to a case in which the objection had been known to the purchaser at the time when he entered into the contract, as that might exclude the obligation to give a good title, which would otherwise by law have been implied in an open contract. In their opinion it was open to the registrar to receive evidence to shew that the contract was with reference to

title. It was clear law that if there was a written agreement of sale expressly providing that a good title was to be made, it was not open to the vendor to prove that at the time of the contract the purchaser knew of a defect in the title for the purpose of leading to the inference that a good title was not to be shewn in that particular. That would be to vary a written contract by parol evidence. But if the contract was open, the obligation which the law would impart into it to make a good title in every respect might be rebutted by proving that the purchaser entered into the contract with knowledge of certain defects in the title. The inference in such a case was that he was content to take a title a little less complete than that which the law would otherwise have given him by implication. It is clear on principle that, if the vendor meant to rely on such knowledge by the purchaser at the time of the contract, he must have established this at the hearing. It was for the Court, not the registrar, to decide what the contract between the parties was. The judgments in the Court of Appeal concede that, if the waiver was after the contract and before the hearing, this waiver would have to be established at the hearing, and that the decree should provide only for an inquiry into title as limited by the waiver: see *Ogilvie* v. *Foljambe* (1817, 3 Mer. 53), *Curling* v. *Austin* (1861, 2 Dr. & Sm. 129), and *McMurray* v. *Spencer* (1868, L. R. 5 Eq. 527). There was not a trace to be found in any authority of the distinction suggested by the Court of Appeal between such cases of waiver of a defect in title after contract, and the case of knowledge of the defect at the time of the contract negativing what would otherwise be the implication of law as to the obligation to make a good title. It was not disputed that the legal effect of the document of 20th April, 1915, was that a good title had to be shewn. The defects in the title must have been known to the vendor, and with that knowledge he got the decree for specific performance and a reference to the registrar as to title in accordance with the contract, as found by the Court. The effect of the judgment of the Court of Appeal would be that, having got judgment on a particular contract from the Court, he was to be allowed to adduce evidence before the registrar for the purpose of varying its effect as to title. The appeal, in his opinion, should be allowed with costs there and below.

In this view Lord ATKINSON and Lord PARMOOR concurred.

Viscount HALDANE and Lord SHAW read judgments to the same effect.—COUNSEL, for the appellant, *Maugham*, K.C., and *Clarkson*; for the respondents, *P. O. Lawrence*, K.C., and *Eastwood*. SOLICITORS, *Busk, Mellor & Norris*, for *Slater, Heelis & Co.*, Manchester; *Hyman Isaacs, Lewis & Mills*, for *F. O. S. Leak & Pratt*, Manchester.

[Reported by ERSKINE REID, Barrister-at-Law.]

NEW ZEALAND SHIPPING CO. (LIM.) *v.* SOCIETY DES ATELIERS ET CHANTIERS DE FRANCE. 19th, 21st and 29th March; 25th April.

CONTRACT—SHIPBUILDING—CONTRACT TO BE "VOID" IN A CERTAIN EVENT—WAR—NON-DELIVERY OF SHIP—WHETHER VOID EQUIVALENT TO VOIDABLE.

The defendants, a French company, agreed by a contract of 6th March, 1913, to build a steamer for the plaintiffs. By clause 5 of the contract it was provided that "the said steamer, unless construction thereof shall be delayed by fire, strike or lock-out, or any unpreventable cause . . . shall be completed, ready for trial, by 30th October, 1914.

By clause 12 it was provided, "In case the builders become bankrupt or insolvent, or shall fail or be unable to deliver the steamer within eight months from the date agreed by this contract, thereupon this contract shall become void, and all money paid by the purchasers shall be repaid to them with interest at 5 per cent. . . . except only in the event of France becoming engaged in a European war, when the above limit of eight months shall be extended equal to the duration of the said war, but in no case to exceed eighteen months in all." In consequence of alterations in the design of the vessel the parties agreed that 30th January, 1915, should be substituted for 30th October, 1914, as the date by which the vessel was to be completed ready for trial.

The builders contended that, in the events which had happened, the clause became operative on 30th July, 1916, and the contract then became void. The purchasers claimed the ship, and contended that the contract became voidable only at their option.

Held, that the contract became void, and not merely voidable at the option of the purchaser. The failure to deliver was not due to any wrongful act or default on the part of the builders, who were not prevented, therefore, from alleging that the contract was void.

Decision of the Court of Appeal (1917, 2 *K. B.* 717, 117 *L. T. Rep.* 71) *affirmed.*

Appeal from an order of the Court of Appeal affirming a judgment of Bailhache, J., upon a special case.

THE HOUSE having taken time,

Lord FINLAY, C., in dismissing the appeal, said the appellants agreed to purchase from the respondents a steamship to be constructed for them by the respondents in terms of a contract dated 6th March, 1913. The price was to be £98,450, payable by instalment. [His lordship referred to the contract, the material clauses of which sufficiently appear in the headnote.] The umpire decided by his award that the eighteen months expired on 30th July, 1916, and that the builders in the events which had happened were entitled to treat the contract as null and void. The question for the opinion of the Court was whether his decision on these two points was right. Bailhache, J., held that the umpire was right upon both points, and the Court of Appeal took the same view. The first point appeared to his lordship very clear. Although no precise date for the expiry of the additional time for delivery was given in the agreement, the words "the date agreed by this agreement" certainly referred to 30th January, 1915. Now, upon the second point the umpire found that the builder was in no degree responsible for the delay which took place in completion, and that it was due entirely to causes beyond his control, covered by clause 5 in the contract. Under these circumstances, he thought that the builder was entitled to say that under clause 12 the contract became void when the eighteen months expired. Clause 12 dealt with four different cases—(a) Bankruptcy of the builder; (b) insolvency of the builder; (c) failure to deliver; (d) inability to deliver. The builder could not claim that the contract was void under (a) (b) or (c), and might not be able to do so under (d) if the failure was due to a want of diligence on his part to proceed with the work. On the other hand, the inability might have been due to causes beyond his control, for which he was not under the terms of the contract to be held liable. It was a principle of law that no one could in such case take advantage of the existence of a state of things which he himself produced. This was illustrated in the case of *Roberts* v. *Wyatt* (2 Tann. 266), and Lord Ellenborough, in *Rede* v. *Farr* (6 H. & S. 121), applied the same principle to the case in which it was alleged that a lease became void by the failure of the lessee to pay the rent. If it had been the case here that the builder was (to use Lord Coke's language) "himself the mean" that the vessel was not completed within the eighteen months, he could not claim that the contract had thereby become void. But as the umpire had found, the non-completion was not in any way brought about by the builder, but was the result of causes for which under the contract he was not responsible. There was no reason why clause 12 should not be interpreted according to the natural meaning of the words so as to render the contract void. For these reasons he agreed with the Court of Appeal, and the appeal would be dismissed, with costs.

Lords ATKINSON, SHAW and WRENBURY read judgments to the like effect, and the appeal was accordingly dismissed, with costs.—COUNSEL, for the appellants, *D. C. Leck*, K.C., and *Simey*; for the respondents, *Douglas Hogg* and *F. T. Barrington Ward*. SOLICITORS, *William A. Crump & Son*; *Calder, Woods & Pethick*.

[Reported by ERSKINE REID, Barrister-at-Law.]

Court of Appeal.

PHILBIN *v.* HAYES. No. 1. 30th April and 1st May.

WORKMEN'S COMPENSATION—"COURSE OF THE EMPLOYMENT"—PROVISION OF HUTS BY EMPLOYER FOR WORKMEN'S SLEEPING ACCOMMODATION—ACCIDENT TO WORKMAN WHILE ASLEEP IN HUT—WORKMAN'S COMPENSATION ACT, 1906 (6 ED. 7, C. 58), S. 1 (1).

A workman employed by a contractor on building construction was, owing to the scarcity of housing accommodation in the district, lodged by his employer in one of a number of huts erected by him for that purpose, on terms of paying twopence a night, being half the cost of keeping the hut clean. There was no obligation imposed by the contract of service requiring the workman to use the hut, and after working hours his time was at his own disposal. During a storm one night, when the workman was inside in bed, the hut was blown down, and he was injured.

Held, that the accident did not arise in the course of the employment.

Davidson *v.* McRobb (1918, *A. C.* 304) *applied.*

Appeal by the employers from an award by the county court judge of the Barnsley County Court, under the Workmen's Compensation Act, 1906. The employers were engaged in the extension of large munition works, and, owing to the scarcity of housing accommodation in the district, had had a number of huts erected in which they housed those who could not find other lodgings, at a cost of 2d. per night, a sum calculated to cover half the cost of keeping the huts clean and in order. The workman, Philbin, was an Irishman, and was engaged by a Labour Exchange in Ireland in response to an advertisement by the employers in a local paper, offering employment at time rates and accommodation in the huts. Work was over as a rule at 5.30 p.m. for the day, and the men were usually in the huts by 10 p.m. On the night of 13th September, 1917, a very heavy storm arose, and about 10 p.m., while the workman was asleep in his bunk, the hut was wrecked by the gale, and he sustained serious injuries. The county court judge held that the workman was in continuous employment, and that the accident, therefore, arose out of and in the course of the employment. The employers appealed.

THE COURT allowed the appeal.

SWINFEN EADY, L.J., in his judgment, said there was evidence that the small charge for the lodging was a special inducement to the workman to enter the employer's service, but there was no obligation upon him to avail himself of it. The workman was paid by the hour, and could leave on giving an hour's notice. His hours of work were from 7 a.m. to 5.30 p.m. It was usual for the men who slept in the huts to be in them by 10 p.m., but after leaving off work for the day a man's entire time was at his own disposal. The facts not being in dispute, the appeal raised a short question of law—whether the accident arose

in the "course of the employment." The meaning of that phrase had been much discussed, and was exhaustively dealt with in the House of Lords in *Davidson* v. *McRobb* (1918, A. C. 304). Lord Finlay there said: "'In the course of the employment' does not mean during the currency of the time of the engagement. If the words meant this they would be useless, and would add nothing to the words 'arising out of the employment,' while to interpret them in this sense would let in the possibility of a number of claims which the words 'in the course of the employment' rightly read as meaning in the course of the work or service would exclude." Lord Haldane concurred with the Lord Chancellor's observations to that effect. Lord Dunedin said: "In my view 'in the course of the employment' is a different thing from 'during the period of employment.' It connotes, to my mind, the idea that the workman or servant is doing something which is part of his service to his employer or master." Lord Atkinson suggested that the continuity of service must not be confounded with the course of the employment, and instanced the case of a sailor who with the leave of his master went ashore on his own business or his own amusement. That would interrupt the course of the employment until he returned to the ship or the means of access he was obliged to use to rejoin his ship. Let them take the case of a domestic servant where there was not only continuity of contract of service but continuity of employment. During the time when the servant was on his master's premises the course of the employment was continuous, but it was interrupted when he went out upon his own business or pleasure. Applying those principles to the present case, the workman was in exactly the same position as a labourer who lived in a cottage provided for him by his master. He was as free as possible to come or go when he liked. There might have been some difficulty in obtaining lodgings, but he might, like other men, have obtained them. In his lordship's opinion the accident which happened was not an accident arising in the course of the employment. The leading case of *Davidson* v. *McRobb* (*supra*) was not before the learned Judge when he gave his decision, or he could not have used some of the expressions to be found in his judgment. The appeal therefore would be allowed, with costs.

BANKES, L.J., and NEVILLE, J., delivered judgment to the same effect.—COUNSEL, *C. Doughty; W. Shakespeare.* SOLICITORS, *Clifford, Turner, & Hopton*, for *White, Smith & Co.*, Barnsley, for the appellants; *Corbin, Greener, & Cook*, for *Raley & Sons*, Barnsley, for the respondent.

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

High Court—Chancery Division.

***Re* JANES' SETTLEMENT. WASMUTH *v.* JANES.** Astbury, J. 17th April.

INCOME TAX—ANNUAL SUM—WEEKLY SUM PAYABLE EVERY WEDNESDAY—INCOME TAX ACT, 1842 (5 & 6 VICT. c. 35), s. 102—INCOME TAX ACT, 1853 (16 & 17 VICT. c. 34), s. 40.

A covenant by a husband to pay a fixed sum every Wednesday to a trustee for a wife under a separation deed is in effect a covenant to pay an annual sum to be determined by the number of Wednesdays in each successive year, and the husband was accordingly held entitled to deduct income tax.

Re Cooper (1917, *W. N.* 385) *applied.*

This was a summons to determine whether a husband was entitled to deduct income tax from weekly payments made by him to a trustee of a separation deed for the benefit of his wife. By a separation deed dated Wednesday, 3rd September, 1913, and made between the husband and the wife and a trustee, the husband covenanted (*inter alia*) that after his wife's accouchement he would during the joint lives of himself and his wife "if they shall so long live separate from each other" pay to the trustee the weekly sum of £9 every Wednesday in trust for the wife for her separate use without power of anticipation. The husband now claimed to deduct income tax from these weekly payments on the ground that they were "annuities, yearly interest of money or other annual payments" within the Income Tax Act, 1842, s. 102, or "yearly interest of money or any annuity or other annual payment" within the Income Tax Act, 1853, s. 40. Counsel for the trustee and the wife submitted that a week was not an aliquot part of a year, and it was impossible to treat it as an annuity or annual payment. The calendar month is a different thing, being an artificial unit directly based on the year of which it formed an aliquot part, so that a fixed payment per calendar month is an annuity. That is decided in *Re Cooper* (*supra*), the *ratio decidendi* of that case being entirely inapplicable here. Counsel for the husband also relied on *Re Cooper*.

ASTBURY, J., after stating the facts, said: This covenant is in effect a covenant to pay an annual sum determined by the number of Wednesdays in each successive year. The principle in *Re Cooper* applies to this case, and the husband is entitled to deduct income tax.—COUNSEL, *Du Parcq; Micklem*, K.C.; *Roland Burrows.* SOLICITORS, *Avery & Wolverson; Charles M. Benwell.*

[Reported by L. M. MAY, Barrister-at-Law.]

HOSACK *v.* ROBINS AND OTHERS. Astbury, J. 25th April.

BANKRUPTCY—UNDISCHARGED BANKRUPT—AFTER-ACQUIRED PROPERTY—SHARES—CHARGING ORDER OBTAINED—VALIDITY—JUDGMENTS ACT, 1838 (1 & 2 VICT. c. 110), s. 14.

A charging order under the Judgments Act, 1838, s. 14, is a transaction for value within Cohen *v.* Mitchell (1880, 25 *Q. B. D.* 262).

If a bankrupt, prior to his trustees' intervention, has charged after-acquired property in favour of A., even for a past debt, the Court will infer a request for forebearance by way of consideration, and the charge will be valid against the trustee.

Glegg *v.* Bromley (1912, 3 *K. B.* 474) applied.

The plaintiff is in the same position with a charge under the above Act, and the same inference must be drawn.

Re O'Shea's Settlement (1895, 1 *Ch.* 325), *not being a case of after-acquired property, is not applicable.*

This was a summons by the plaintiff against the holders of certain shares and their incumbrancers to enforce a charging order. In 1912 an undischarged bankrupt became entitled to 326 shares in a limited company, of which twenty-six were registered in his own name and 300 in the name of his nominee. In April, 1913, the plaintiff recovered judgment against the bankrupt for £62 and costs, and in June, 1913, he obtained a charging order absolute on the bankrupt's interest in the 326 shares subject to any lien the company might have on the 300 shares or part thereof. In February, 1916, the official receiver, as trustee in the bankruptcy, intervened, and seized and sold the shares to some of the defendants, subject to all proper charges thereon, and they were transferred accordingly. On 18th June, 1917, the plaintiff took out this summons to enforce his charging order against all the defendants. In January, 1918, the company, who, in fact, held all the certificates, was added as a defendant. At the hearing it was admitted that the company had a prior lien for an amount not yet ascertained on certain of the shares, and no lien on the rest, and accordingly that the effect of the charging order on the other defendants was all that had to be decided. Counsel for the plaintiff contended that the Judgments Act, 1838, s. 14, entitled the judgment creditor "to all such remedies as he would have been entitled to if such charge had been made in his favour by the judgment debtor," and as the Court would have inferred an implied request for forebearance by way of consideration for such a charge if it had actually been made (as in *Glegg* v. *Bromley* (*supra*)), the charging order was a *bonâ fide* transaction for value by the bankrupt in respect of his after-acquired property, and valid against the trustee who had only intervened later. Until the intervention the bankrupt was the trustee's agent: *Cohen* v. *Mitchell* (*supra*). Counsel for the defendants other than the company submitted that the charging order was not only not a transaction for value, but it was not a transaction by the bankrupt at all: It was a mere proceeding *in invitum* against him. Section 14 did not mean that the creditor was to be deemed to be a person in whose favour such an agreement and charge had been made, and a charging order under it was not a dealing or transaction for value within the Bankruptcy Act, 1883 (46 & 47 Vict. c. 52, s. 49); see *Re O'Shea's Settlement* (*supra*).

ASTBURY, J., after stating the facts, said: *Re O'Shea's Settlement* (*supra*) is not a case relating to after-acquired property, and has no bearing on the present case. The only question is whether a charging order under the Judgments Act, 1838, s. 14, is a transaction for value within *Cohen* v. *Mitchell* (*supra*). If, prior to his trustee's intervention, the bankrupt had charged the shares in favour of the plaintiff, though for a past debt, the Court would have inferred a request for forebearance by way of consideration: see *Glegg* v. *Bromley* (*supra*); and the charge would be valid against the trustee. Section 14 in effect puts the plaintiff in the same position as if such a charge had been made, and the same inference follows, and the plaintiff is therefore entitled to enforce the charging order subject only to the company's lien.—COUNSEL, *Reebee* and *Harold Simmons; Percy Wheeler; Gurdon.* SOLICITORS, *Sutton, Ommanney, & Oliver; Clowes, Hickley, & Steward.*

[Reported by L. M. MAY, Barrister-at-Law.]

King's Bench Division.

BLAIN *v.* KING. Div. Court. 9th April.

DENTIST—UNREGISTERED PERSON—"TAKING OR USING THE NAME OR TITLE OF DENTIST"—DENTISTS ACT, 1878 (41 & 42 VICT. c. 33), s. 3.

A person described as "an artificial teeth specialist," but who was neither a registered dentist nor a legally qualified medical practitioner, stated in a county court, while in the witness-box giving evidence, and in reply to questions put to him by the judge, that he was a dentist,

Held, that there was evidence upon which the justices could find that he had taken or used the name or title of dentist; and that the offence of taking or using the name of dentist may be committed, although it is not done with the view of obtaining practice or by way of advertising for that purpose.

Case stated by the justices of Shrewsbury. On 28th July, 1917, Blain, the appellant, was charged on the information of the respondent King under section 3 of the Dentists Act, 1878, with having on 16th February, 1917, within the borough of Shrewsbury, unlawfully taken or used the name or title of "dentist," implying that he was registered under the Dentists Act, 1878. The respondent was a surgeon-dentist; the appellant was "an artificial teeth specialist," carrying on business in the borough, but was neither a registered dentist nor a legally qualified medical practitioner. On 16th February, 1917, at the county court at Shrewsbury, the appellant stated, in giving evidence in open court, upon oath in the witness-box, and in reply to questions put to him by the judge, that he was a dentist. The appellant contended that if he had so stated that he was a dentist, this was not a taking and using

the name or title of dentist: that he did not hold himself out as a dentist; and that even if he did, when before the county court judge one instance would not constitute a taking and using of the name or title of dentist: *Robertson* v. *Hawkins* (1913, 1 K. B. 57). The justices convicted the appellant. The Dentists Act, 1878, s. 3, provides that "From and after 1st August, 1879, a person shall not be entitled to take or use the name or title of 'dentist' (either alone or in combination with any other word or words), or of 'dental practitioner' or any name, title, addition or description implying that he is registered under this Act, or that he is a person specially qualified to practise dentistry, unless he is registered under this Act." "Any person who after 1st August, 1879, not being registered under this Act, takes or uses any such name, title, addition, or description as aforesaid, shall be liable, on summary conviction, to a fine not exceeding £20; provided that nothing in this section shall apply to legally qualified medical practitioners." The Medical Act, 1886, s. 26, provides (*inter alia*): "It is hereby declared that the words 'title, addition, or description' where used in the Dentists Act, 1878, include any title, addition to a name, designation, or description, whether expressed in words or by letters, or partly in one way and partly in the other."

AVORY J.—This appeal should be dismissed. It is not necessary for the commission of an offence under the Act that a person, not being a qualified medical practitioner, nor registered under the Dentists Act, 1878, should use the title of dentist so as to imply that he is registered under the Act. There is a complete offence under the first part of section 3 if such a person takes the name or title of "dentist." Another part of the same section deals with a person taking or using any name other than dentist implying that he is a registered dentist, or that he is a person specially qualified to practise dentistry: *Bellerby* v. *Heyworth* (54 SOLICITORS' JOURNAL, 441; 1910, A. C. 377); *Robertson* v. *Hawkins* (1913, 1 K. B. 57). The only question in this case, then, is whether there was evidence upon which the magistrates could find that the appellant used the name or title of dentist. It would be an undue limitation of the provisions of the Dentists Act to say that a person only commits an offence if he uses the name with a view to obtaining practice or advertising himself for the purpose of obtaining practice. By holding himself out in his own locality, in whatever way he does so, by a plate on his door, or verbal announcement, outside the house in the street, or by means of a verbal announcement in a court of justice in his own district and in his locality, he is by those means taking or using the name and title of a dentist. There was, therefore, evidence on which the justices could find as they did, and their decision should not be disturbed.

DARLING, J., concurred.

SHEARMAN, J., dissented, on the ground that the Act only applied to persons describing themselves as dentists with a view to obtaining practice or attempting to obtain practice. There was no intention on the part of the appellant to do this; the *mens rea* was wanting; and it was impossible for the justices to find it in the case of a man only giving this description of himself in the witness-box. Appeal dismissed.—COUNSEL, *R. H. Norris*, for the appellant; *Sandlands*, for the respondent. SOLICITORS, *Lumley & Lumley*, for *B. D. J. Hayes*, Shrewsbury; *Burton, Yeates, & Hart*, for *Tangye, Glaisyer, & Atkinson*, Birmingham.

[Reported by G. H. KNOTT, Barrister-at-Law.]

Probate, Divorce and Admiralty Division.

"THE ST. TUDNO." Hill, J. 26th March; 15th April.

PRIZE LAW—JURISDICTION—FORFEITURE OF A SHIP IN THE CUSTODY OF THE PRIZE COURT.

An action in Admiralty in rem by a Customs officer claiming under the Merchant Shipping Act, 1894, s. 76, and the Merchant Shipping Act, 1906, s. 51, a declaration that a ship already in the custody of the Prize Court under an order for detention made by that Court is forfeited to the Crown is not maintainable, as it would be an action to override the decree of the Prize Court, and an attempt by the Customs officer to seize the vessel would render him liable to a monition from the Prize Court.

This case raised a very interesting point as to the jurisdiction of the Admiralty over vessels already in the custody of the Prize Court. *The St. Tudno* was registered in 1913 in the name of the MacIver Steamship Co. (Limited), a duly registered English company, whose whole control was in fact in the Hamburg-Amerika Line, and in December, 1915, she was seized as prize, and in July, 1916, the Prize Court pronounced the vessel to have belonged at the time of seizure to the enemies of the Crown, and she was ordered to be detained by the Marshal. Meanwhile, in January, 1916, under order 29 of the Prize Court Rules, *The St. Tudno* was requisitioned by the Lords Commissioners of the Admiralty, and she was still in their hands.

HILL, J., after stating the facts, in the course of his judgment, said: If it were competent to this Court to entertain this suit, I should have no hesitation in pronouncing a decree of forfeiture and in making the usual order for sale. The statement of claim here alleges that the Lords Commissioners of the Admiralty held this ship subject to the jurisdiction of the Admiralty Court. I fail to see how that can be. The Lords Commissioners of the Admiralty have actual physical possession of the ship only by a temporary requisition from the Prize Court, and they have to return her to the custody of the Prize Court. The Prize Court has not parted with possession of the *res*. Unless the proceedings in prize are discontinued under order 6 by leave of the Judge, the Prize Court must make some final decree at some time. Such being the position of the *res*, how can the Admiralty Court administering municipal law exercise jurisdiction over the *res*? Section 76 of the Merchant Shipping Act, 1894, provides that, where a ship has been subject to forfeiture, the officer of the Crown can seize her and bring her for adjudication before the High Court. It is difficult to see how the officer is to seize this ship without subjecting himself to a monition from the Prize Court. I am of opinion that I cannot make the usual order for appraisement and sale. To do so would be to override the decree of the Prize Court. I have no alternative but to dismiss the suit. As there were reasonable grounds for the suit, I dismiss it without costs.—COUNSEL, *Sir Frederick Smith*, A.-G., and *Giveen*; *C. R. Dunlop*. SOLICITORS, *The Solicitor for Customs and Excise*; *Pritchard & Sons*.

[Reported by L. M. MAY, Barrister-at-Law.]

CASES OF LAST SITTINGS.

King's Bench Division.

BURRIDGE & SON *v.* **F. H. HAINES & SONS (LIM.)** Div. Court, 19th and 20th March.

INSURANCE—POLICY ON HORSE—DEATH "SOLELY ATTRIBUTABLE TO ACCIDENTAL, EXTERNAL AND VISIBLE INJURY"—NO VISIBLE SIGNS OF INJURY—CERTIFICATE OF VETERINARY SURGEON—WAIVER.

A policy of insurance was taken out on a horse against "death solely attributable to accidental, external and visible injury certified by a fully qualified veterinary surgeon." The horse while drawing a loaded van bolted and fell into a ditch, with the van on the top of it; and before it could be released it was dead. There was no visible sign of injury on the carcase or organs of the horse, other than the rupture of the diaphragm, which was certified not to be the cause of death, and there was no fracture of the neck bone or any of the vertebrae. Evidence was given that the shaft of the van was pressing against the horse's wind-pipe, and a veterinary surgeon gave evidence that the horse died of asphyxia.

Held, that the death was due to "external and visible injury" within the meaning of the policy.

Hamlyn *v.* Crown Accidental Insurance Co. (41 *W. R.* 531; 1893, 1 *Q. B.* 750) *applied*.

Motion to set aside an award. The award was made on a claim under a policy of insurance for the loss of a horse killed in an accident. Burridge & Son, the insured, took out a policy of insurance with Haines & Sons, the insuring company, and under that policy all disputes were to be referred to arbitration. By section 3 of the policy it was provided that "The company shall indemnify the insured against death solely attributable to accidental, external and visible injury duly certified by a fully qualified veterinary surgeon, to any horse the property of the insured described in the schedule." Another clause provided that "The due observance and fulfilment of the conditions of this policy shall be a condition precedent to any liability of the company under this policy." A claim was made by the insured which was referred to the arbitration of a county court judge. The judge found by his award that "The horse on 29th March, 1917, whilst in charge of the insured's son and paid driver, and drawing a loaded van, got out of the driver's control, bolted, and fell into a ditch with the van on the top of it, and died within a few minutes before it could be released from the pressure of the van." The evidence was that the shaft of the van pressed upon the horse's wind-pipe. On the day after the accident the company's veterinary surgeon certified that there was no fracture of neck, bone, or vertebrae; the diaphragm was ruptured, but otherwise there were no visible signs of injury. The insured did not at the time of the accident or afterwards call in a veterinary surgeon to examine the body or to certify the cause of death, but at the hearing a duly qualified veterinary surgeon called on behalf of the insured gave an opinion that the cause of death was asphyxia caused by the pressure of the shaft on the wind-pipe. The arbitrator held (1) that the death was not due to external, visible injury within the true meaning of section 3 of the policy; (2) that the cause of death had not been duly certified by a veterinary surgeon within the true meaning of that section, and that the company had not waived the condition. He accordingly awarded that the company were not liable.

AVORY, J., said there was no question that the injury which caused death was accidental, and that it was external, but it was said it was not visible because there was no mark on the outside. It would have been sufficient if the hair had been rubbed off the neck where the shaft was pressing on the wind-pipe. It seemed to his lordship that without the authorities he should have come to the conclusion that the injury under the circumstances was both external and visible. The decision in *Hamlyn* v. *Crown Accidental Insurance Co.* (41 W. R. 531; 1893, 1 Q. B. 750) should be applied to this case. There the policy was an insurance against "any bodily injury caused by violent accidental, external, and visible means." He saw no difference for the purposes of

the present case between an injury caused by "visible means" and "death solely attributable to visible injury." In the cited case an insured person stooping to pick up something injured the cartilage of his knee, and the discussion was whether the case came within the words "injury caused by accidental, external and visible means." There was no external mark by which it could be told that the man had injured the cartilage of his knee. In the present case anybody looking on could see the shaft of this van pressing upon the wind-pipe of the horse, and could see that it was external injury that was being done. The terms of the clause in the present policy were therefore satisfied by the proof before the county court judge. As to the point that the cause of death had not been duly certified by a veterinary surgeon, and that this condition had not been waived by the company, the arbitrator had found that there was nothing in the conduct or correspondence amounting to a waiver, though the company offered "to accept other satisfactory evidence in lieu of a certificate, but this was in the course of negotiations for a peaceable settlement, and, moreover, was not acted on by the insured before the commencement of the proceedings." He also found that "there was no evidence that the insured's omission to get a certificate, or to call in a veterinary surgeon, was due to any fraud or deceit practised by the company." In his lordship's view the arbitrator had misdirected himself on the point of law as to what was necessary to constitute a waiver, when he said he did not find anything in the correspondence amounting to a waiver of the condition. The correspondence shewed that erroneous statements had been made which misled the insurer as to the certificate that was required, and as to accepting evidence other than a certificate, and came to the conclusion that there had been a waiver within the principles of *Toronto Railway Co.* v. *National British and Irish Millers' Insurance Co. (Limited)* (1914, 20 Com. Cas. 1). The learned arbitrator was wrong in law, and must have misdirected himself as to what was necessary to constitute a waiver when he said nothing in the correspondence amounted to a waiver. The award was bad on the face of it in law, and should be remitted to the arbitrator with the opinion of this Court.

SHEARMAN, J., concurred. Award remitted.—COUNSEL, *Newbolt*, K.C., and *Morle*, for the insured; *Shakespeare*, for the company. SOLICITORS, *A. F. V. Wild; Wallington, Fabian, & Houghton.*

[Reported by G. H. KNOTT, Barrister-at-Law.]

New Orders, &c.

New Statutes.

On 30th April the Royal Assent was given to
The Army (Annual) Act, 1918.
The Increase of Rent, &c. (Amendment) Act, 1918.

War Orders and Proclamations, &c.

The *London Gazette* for 3rd May contains the following:—

1. An Order in Council, dated 3rd May, varying the Statutory List under the Trading with the Enemy (Extension of Powers) Act, 1915. Additions are made as follows:—Bolivia (2); Brazil (1); Costa Rica (6); Greece (1); Guatemala (1); Mexico (14); Morocco (1); Netherlands (4); Netherland East Indies (11); Norway (7); Panama (1); Portuguese West Africa, &c. (5); Spain (7). There are also a number of removals from and variations in the List, and the usual notices are appended (see *ante*, p. 10). A List (the Consolidated List, No. 51A) consolidating all previous Lists, up to and including that of the 5th April, 1918, is in press and will shortly be published. This Consolidated List, together with List No. 52 of 19th April, 1918, and the present List, contains all the names which up to this date are included in the Statutory List.

2. A Notice that an order has been made by the Board of Trade under the Trading with the Enemy Amendment Act, 1916, requiring another business to be wound up, bringing the total to 523.

3. Admiralty Notices to Mariners as follows:—

(1) England, South Coast: (1) Falmouth Harbour Approach—Traffic Regulations. (2) Penzance Bay—Traffic Regulations.

(2) England, South-East Coast: Dover Channel—Traffic Regulations.

(3) Scotland, West Coast—Firth of Clyde, Isle of Arran: Lamlash Harbour Entrances—Traffic Regulations.

(4) Irish Channel—North Channel: Restriction of Navigation.

This is No. 555 of the year 1918, and is a republication of No. 456 of 1918 (*ante* p. 464).

(5) Ireland, East Coast: Belfast Lough—Traffic Regulations.

The *London Gazette* of 7th May contains the following:—

4. A Licence granted by the Treasury, dated 29th April, 1918, authorizing remittances to persons in Palestine if made through the Army Post Office, &c.

5. An Official Schedule of Manufacturers' and Wholesale Dealers' Prices for Matches, issued by the Tobacco and Matches Control Board, pursuant to the Matches Order, 1917, and the Matches Order (No. 2) 1917.

6. A Notice that an Order has been made by the Board of Trade under the Trading with the Enemy Amendment Act, 1916, requiring another business to be wound up, bringing the total to 524.

7. An Admiralty Order dated 3rd May, with respect to Licensed Liverpool Pilots.

8. An Admiralty Notice to Mariners:—Scotland, North-East Coast, with Orkney and Shetland Isles.

Order in Council.

PRIZE BOUNTY.

[Recital of Prize Bounty Order of 24th October, 1916.]

Now, therefore, His Majesty is pleased, by and with the advice of His Privy Council, to cancel the above-mentioned Order in Council of the 24th October, 1916, and to authorize the distribution under the direction of the Lords Commissioners of the Admiralty of all Prize Bounty, also the net proceeds of Captures and Seizures under the several Acts of Parliament passed relating to the Revenues of Customs, and to Trade and Navigation, for the Abolition of the Slave Trade, for the Capture and Destruction of Pirates and Piratical Vessels, and of the Rewards conferred for the same, and also, when not otherwise specially apportioned by the Terms of the respective Awards and Allowances, of the Awards for all salvage granted to the Crews of His Majesty's Ships and Vessels of War, and all other Moneys whatsoever granted to be shared among the Officers and Crews of His Majesty's Ships and Vessels in the manner of Prize Money, except those arising from Prize of War, in the shares and under the Regulations set forth below.

1. The net amount distributable shall be distributed in Classes, so that each officer, Man, and Boy, composing the complements of His Majesty's Ships and Vessels of War, and actually present on board at the time of such Service, and every person present and assisting shall receive shares according to his Class, as set forth in the following scale, the relative Ranks mentioned being those laid down in the Regulations and Instructions for the Government of His Majesty's Naval Service, the Instructions for the Government of the Coastguard Service, and the Regulations for the Government of the various classes of the Reserves, or, if not so laid down, as determined by the Lords Commissioners of the Admiralty.

[The following are selections from the list.]

	Shares.
Commander-in-Chief, Grand Fleet	2,000
Admiral Commander-in-Chief	1,250
Admiral Commanding a Squadron	1,000
Commodore 1st Class Commanding a Squadron	500
Captain in Command, first 80 on list	160
Captain not in Command	40
Lieutenant not in Command	20
Midshipman	10
Able Seaman	5

* * * *

9. The distribution herein ordered shall take effect forthwith as regards money decreed as Prize Bounty, but the proceeds arising from all captures, seizures, salvage and other services as aforesaid, made or performed prior to the date of this Order, shall be distributed in accordance with the Proclamation or Order in Council in force at the time of such capture, seizures, or services respectively, and applicable thereto.

27th April. [*Gazette*, 3rd May.

Army Council Orders.

PURCHASE OF HIDES (AMENDMENT).

Whereas by an Order dated the 29th day of December, 1917, and made under the Defence of the Realm Regulations, the Army Council prohibited the purchase by or on behalf of any tanner or the delivery to any tanner or to any person on his behalf of hides without a permit issued by or on behalf of the Director of Army Contracts or at prices other than those set out in the schedule of the said Order annexed:

And whereas it is expedient that the said Schedule should be amended:

Now therefore the Army Council in pursuance of the powers conferred upon them by the Defence of the Realm Regulations hereby order that there shall be substituted for the schedule to the said Order annexed, the schedule hereto annexed.

[Amendment of Schedule of Prices in the Purchase of Hides (Amendment) Order of 29th December, 1917 (*ante*, p. 194).]

29th April. [*Gazette*, 3rd May.

THE LEATHER (SHIPMENT TO OR FROM IRELAND) ORDER, 1918.

1. No person shall, without a permit issued by or on behalf of the Director of Raw Materials, deliver for shipment to Ireland any Leather, dressed or undressed, provided that nothing herein contained shall be deemed to refer to Harness Leather in Hides, Backs, Shoulders, Bridle or Light Leathers; Leather Belting in rolls; Kit and Trunk Leather; Enamelled Leathers; Basils of any kind; Coachbuilding or Upholstering Leather; Bookbinding Leather; or Light Leather capable of being used for or in connection with the production of Hats or Caps.

2. No person shall, without a permit issued by or on behalf of the Director of Raw Materials, deliver for shipment from Ireland any Leather produced in Ireland.

3. This Order may be cited as the Leather (Shipment to or from Ireland) Order, 1918.

30th April. [*Gazette*, 3rd May.

THE WASTE OF FORAGE ORDER, 1918.

1. A person shall not waste any Forage or cause or permit any Forage to be wasted.

2. For the purpose of this Order, Forage is wasted:—

(*a*) Whenever the Forage is wilfully or negligently damaged or is thrown away; or as to hay or oat straw is used other than for feed-

ing purposes except under licence from the District Purchasing Officer of Supplies of the County or District concerned, a list of whom is appended; or

(*b*) Whenever any person having the control or custody of the Forage omits to take any precaution which ought reasonably to be taken for its preservation; or

(*c*) In taking such precaution does so in a negligent or unworkmanlike or inefficient manner whereby the Forage becomes damaged or unfit for use; or

(*d*) Whenever any person having the disposal of the Forage unreasonably retains the same undisposed of until the same becomes unfit for use.

3. For the purpose of this Order every person having control of the Forage on any farm or in any barn, shop, warehouse, or other place in which any Forage is wasted by the act or default of any person employed in or about the farm, barn, shop, warehouse or other place, shall be deemed to have caused such waste, unless he shall have taken reasonable steps to prevent such waste.

4. Any Officer of the Forage Department or any person specially authorized by him, or any Police Constable may enter upon any premises in which he has reason to believe that any Forage is being wasted, and carry out such inspection and examination of the premises and take such samples as he shall think fit.

5. For the purpose of this Order:—

The expression "Forage" shall mean hay, oat straw and wheat straw and "chaff" or "chop" manufactured therefrom.

6. Notwithstanding anything contained in para. 2 (*a*) of this Order, the use of oat straw in Scotland and Ireland for other than feeding purposes shall not be deemed a contravention of this Order.

7. Nothing in this Order shall affect any Orders that may be in force from time to time prohibiting the lifting of hay and straw except under Licence.

8. (*a*) This Order may be cited as the Waste of Forage Order, 1918.

(*b*) This Order shall come into force on the 11th May, 1918.

[List of addresses of the officers mentioned in para. 2 (*a*)].

2nd May. [*Gazette*, 7th May.

DOMESTIC SHEEP SKINS (AMENDMENT) ORDER, 1918.

Whereas by the Domestic Sheep Skins Order, 1918 [*ante*, p. 388], the Army Council regulated upon certain conditions the purchase, sale and use for manufacture of certain sheep and lamb skins;

And whereas it is expedient that the said Order should be amended;

Now, therefore, &c.:—

1. Clause 1 of the Domestic Sheep Skins Order, 1918, shall be amended:—

(1) By substituting the word "sheep" for the word "skins" after the words "crossbred or down."

(2) By inserting the words "First or Prime" after the word "Extra."

2. This Order shall come into force on the 7th day of May, 1918.

3. This Order may be cited as the Domestic Sheep Skins (Amendment) Order, 1918.

2nd May. [*Gazette*, 7th May.

Board of Trade Order.

THE RAW COTTON (RETURN OF SALES) ORDER, 1918.

1. All persons who buy or sell Raw Cotton of any growth, either at spot prices or for forward delivery, shall make a return of every such purchase or sale to the Official Values Committees of the Liverpool Cotton Exchange at such times and in such form and giving such particulars as the Official Values Committees may require.

2. The Official Values Committees may issue instructions as to the making of such returns and as to the preservation of samples or redraws upon which sales are made, and may vary such instructions from time to time as occasion may require and may call for further returns and require the production of such samples or redraws, either generally or in any particular case.

* * * *

6. This Order may be cited as the Raw Cotton (Return of Sales) Order, 1918.

29th April. [*Gazette*, 3rd May.

Ministry of Munitions Orders.

THE SMALL ARMS (MANUFACTURE AND REPAIR) CONTROL ORDER, 1918.

1. As from May 15th, 1918, until further notice no work shall, except under and in accordance with the terms of a licence issued under the authority of the Minister of Munitions, be carried on in any factory, workshop or other premises on or in connection with the manufacture or repair of any rifle, pistol, revolver, or shot gun, or any part of a rifle, pistol, revolver, or shot gun.

2. The Order of the Minister of Munitions of the 11th May, 1917 [61 SOLICITORS' JOURNAL, p. 481], as to the manufacture and repair of sporting guns and rifles is hereby cancelled as from May 15th, 1918, but such cancellation shall not affect the previous operation of the said Order or the validity of any action taken thereunder or the liability to any penalty or punishment in respect of any contravention or failure to comply with the said Order prior to its cancellation, or any proceeding or remedy in respect of such penalty or punishment.

3. All applications for a licence in connection with this Order shall be made to:—

The Controller of Small Arms and Machine Gun Supply,
Ministry of Munitions,
Whitehall Place,
London, S.W. 1.

4. This Order may be cited as The Small Arms (Manufacture and Repair) Control Order, 1918.

7th May. [*Gazette*, 7th May.

GLASS CONTROL (CONSOLIDATED) AMENDMENT ORDER, 1918.

Whereas the Minister of Munitions is desirous of extending the provisions relating to electric lamp glass contained in the Glass Control (Consolidated) Order, 1917 [61 SOLICITORS' JOURNAL, p. 783], to Vitrite and other glass used or intended for use in electric lamp caps for insulating purposes which were by that Order expressly excepted from the operation of such provisions:

Now the Minister of Munitions, &c., hereby orders as follows:—

1. As from the date hereof the Glass Control (Consolidated) Order, 1917, shall be read and take effect as if in Clause 8 of that Order the words "and the expression 'electric lamp glass' shall include all glass used or intended for use in the manufacture of electric lamps, not excepting Vitrite or other glass used or intended for use in electric lamp caps for insulating purposes, but shall not include glass shades and similar accessories" were substituted for the words "and the expression 'electric lamp glass' shall include all glass used or intended for use in the manufacture of electric lamps, except glass used or intended for use in lamp caps for insulating purposes, but shall not include glass shades and similar accessories."

2. All applications in reference to the above Order should be made to the Controller of Glassware Supply, Ministry of Munitions of War, 22/23, Hertford Street, London, W. 1.

3. This Order may be cited as the Glass Control (Consolidated) Amendment Order, 1918.

7th May. [*Gazette*, 7th May.

THE BOILERS (RETURNS) ORDER, 1918.

(1) Every person shall furnish to the Controller, Department of Engineering, Ministry of Munitions, such returns as to boilers belonging to him or in his possession or under his control, in such form and at such times as shall from time to time be notified to him by the said Controller.

(2) Any returns so furnished shall be verified by the signature of the person required to furnish the same, or where such person is a firm or company by the signature of a partner, director or other responsible officer.

(3) This Order may be cited as the Boilers (Returns) Order, 1918.

7th May. [*Gazette*, 7th May.

The Ministry of National Service Order, 1918.

REVOCATION OF THE RESTRICTED OCCUPATIONS ORDER, 28TH FEBRUARY, 1917.

[Recital of the above Order.]

Now, therefore, &c., the Minister of Munitions, at the request of the Director-General of National Service, hereby orders that as from the date of this Order the said Order of the 28th February, 1917, shall cease to operate and shall be revoked save and except that nothing in this Order contained shall affect the previous operation of the said Order of the 28th February, 1917, or the validity of any action taken under the said Order or any penalty or punishment incurred in respect of any contravention or failure to comply with the said Order or any proceeding or remedy in respect of any such penalty or punishment.

23rd April. [*Gazette*, 7th May.

Food Orders.

THE FOOD CONTROL COMMITTEES (LOCAL DISTRIBUTION) SCHEME ORDER, 1918.

In exercise of the powers reserved to him by the Food Control Committees (Local Distribution) Order, 1917, and the Food Control Committees (Local Distribution) Amendment Order, 1918, the Food Controller hereby consents to the adoption of the Scheme set out in the first schedule hereto by the several Food Control Committees mentioned in the second schedule hereto, such Scheme to control within the respective districts of the said Committees the distribution and consumption of the articles of food specified respectively in the several resolutions of the said Committees adopting the said Scheme.

And further in exercise of all the powers vested in him under the Defence of the Realm Regulations the Food Controller hereby orders that the Scheme, when so adopted by any Committee, shall have effect throughout the district of such Committee in accordance with the terms thereof and of the resolution adopting the same, and that all persons concerned shall comply with the provisions thereof.

21st March.

First Schedule.

[Scheme to be adopted by a Food Control Committee under the Food Control Committees (Local Distribution) Order, 1917, and the Food Control Committees (Local Distribution) Amendment Order, 1918. The scheme is too long to be printed here.]

Second Schedule.

[List of Food Control Committees authorized to adopt the Scheme.]

THE MEAT RATIONING ORDER, 1918.

PART I.—GENERAL RESTRICTIONS.

1. *General restriction.*]—A person shall not obtain or attempt to obtain for consumption from all sources in any week or other prescribed period any meat in excess of the amount prescribed, or obtain or attempt to obtain for consumption any meat except under and in accordance with the subsequent provisions of this Order.

2. *Availability of ration cards and coupons.*]—(*a*) A person shall not obtain or attempt to obtain any meat or any meat meal by means of a ration card or any coupon except when the same is available for lawful use, and a person shall not supply or offer to supply any meat or meat meal to any person where he has reasonable grounds for believing that the card or coupon in respect whereof the meat or meat meal is supplied is not available for lawful use by the person supplied.

(*b*) A meat or other ration card and the relative coupons shall not be available for lawful use unless the person in respect of whom the same was issued is using or has authorized the use of the same and is living and is in Great Britain.

(*c*) A meat card, supplementary ration card or any relative coupon shall not be available for lawful use if and so long as the person in respect of whom the same was issued is in receipt of a Government ration of meat in kind.

(*d*) A supplementary ration card issued in respect of work, or any relative coupon shall not be available for lawful use except so long as the person in respect of whom the same was issued continues on the work or class of work in respect whereof the same was issued to him.

(*e*) A coupon shall not be available for lawful use except when forming part of a ration card.

PART II.—HOUSEHOLDS.

3. *Limitation on acquisition from retailers.*]—A person shall not—

(*a*) obtain or attempt to obtain any meat from a retailer except upon the production by him or on his behalf of a meat card or other authority available for lawful use by him and except also in the case of a meat card the appropriate coupon representing the amount supplied be detached and retained by the retailer; and, in the case of any other authority, the authority be marked or otherwise dealt with in the manner prescribed thereon; or

(*b*) to the extent to which the Food Controller so directs in the case of any particular kind of meat, obtain or attempt to obtain the same from any retailer other than the retailer with whom he is registered for that purpose; or

(*c*) obtain or attempt to obtain from a retailer any particular kind of meat in excess of the prescribed amount of that kind of meat.

4. *Duties of retailer.*]—A retailer shall not supply or offer to supply to any person for consumption any meat except subject to, and in accordance with, the prescribed directions.

5. *Obtaining direct supplies.*]—A person shall not obtain or attempt to obtain for consumption any meat from any person other than a retailer—

(*a*) except he forthwith detaches from his meat card, cancels, and, when required by the Food Committee, produces the appropriate coupons representing the amount obtained; and

(*b*) except also he has certified, in writing, to the person supplying the same that to the extent of the amount supplied he is abstaining from the use of his meat card;

Provided that no such certificate shall be required in the case of occasional supplies.

6. *Making direct supplies.*]—Where a certificate under the preceding clause is required no person shall supply, or offer to supply, any meat for consumption except where he has received such certificate and has no reasonable grounds for believing such certificate to be untrue.

PART III.—ESTABLISHMENTS.

* * * *

16. *Records.*]—The person or persons having control or management of any catering establishment or any institution shall be responsible for securing that the total quantity of meat permitted to be consumed or supplied therein in any week or other prescribed period is not exceeded, and shall keep on the premises a register containing an authentic record of the meat obtained and used and of all such matters as are requisite for determining whether or not the provisions of this Order or the Public Meals Order, 1918, as hereby amended are being complied with; and after any form for keeping such register has been prescribed shall keep the register on the form so prescribed, and shall produce such register and every other record required to be kept under this Order to any person authorized by or on behalf of the Food Controller or a Food Committee to inspect the same together with all such invoices, vouchers, and other documents as may be necessary or proper for checking the entries in the register.

PART IV.—CARDS AND OTHER DOCUMENTS.

* * * *

19. *Lost ration cards.*]—If any ration card be defaced, lost or destroyed, the Food Controller or a Food Committee, in accordance with the directions of the Food Controller, may, on such evidence as he or they think fit, renew the same. Every document so renewed may be issued subject to such conditions as may be notified thereon or otherwise imposed, and it shall be the duty of the person to whom the same is issued to comply with all such conditions.

20. *Ownership and custody of documents.*]—(*a*) Every ration card issued or to be issued for the purposes of this Order is, and except as otherwise provided by or directed under this Order, will remain, the property of the Food Controller; but the person in respect of whom a ration card is issued shall be entitled to its custody.

(*b*) The person for the time being having possession of any ration card shall deal therewith as provided by this Order or as may from time to time be directed by or under the authority of the Food Controller.

22. *Ration card to be inalienable.*]—Every ration card shall be inalienable and no person shall assign or attempt to assign or otherwise dispose thereof.

24. *Persons dying.*]—Where a person dies any person who has possession of the ration card of the person dying shall forthwith and if practicable within seven days of such death deliver the same to a Food Committee or otherwise deal therewith in the prescribed manner.

PART V.—MISCELLANEOUS.

26. *Power to issue directions.*]—The Food Controller may from time to time issue directions prescribing the matters to be prescribed under this Order or otherwise for the purpose of giving effect to any of the provisions of this Order or any matter connected therewith and it shall be the duty of all persons concerned to comply with any such directions.

29. *Powers of Food Committees to give certain directions.*]—(*a*) Where directions have been given by the Food Controller requiring a person not to obtain meat or any particular kind of meat from any retailer except a retailer with whom such person is registered, a Food Committee shall have power—

(i) to limit the number of persons who may be registered with any retailer;

(ii) to transfer the person so registered from one retailer to another; and

(iii) to require any retailer to accept any particular person or persons or class of persons as a customer or customers.

(*b*) A Food Committee may—

(i) give directions as to the manner in which and the times at which a retailer shall sell, distribute, or dispose of meat among his customers; and

(ii) in accordance with any directions of the Food Controller, issue temporary licences exempting from the provisions of this Order any meat meal or any meat of a perishable nature where in the opinion of the Committee the meat would otherwise be likely to perish.

35. *False statements, forgery, &c.*]

36. *Interpretation.*]

39. *Penalties.*]

40. *Revocation.*]—The London and Home Counties (Rationing Scheme) Order, 1918 [*ante*, p. 410], so far as it relates to meat, is hereby revoked, provided that—

(*a*) This revocation is without prejudice to any proceedings in respect of any contravention thereof; and

(*b*) The directions issued under that Order to butchers and to retailers of meat other than butcher's meat shall in the districts to

which they applied under that Order continue in force and have effect as if issued under this Order.

41. *Title.*]—(*a*) This Order may be cited as the Meat Rationing Order, 1918.

(*b*) This Order shall not extend to Ireland.

6th April.

[For Directions under this Order see *ante*, p. 509.]

Societies.

The Barristers' Benevolent Association.

The annual meeting of the Barristers' Benevolent Association was held on Wednesday in the Middle Temple Hall, the Solicitor-General (Sir Gordon Hewart, K.C.) presiding. The committee's report stated that the income fell short of the expenditure by £550.

The Solicitor-General, in moving the adoption of the report, said that the Bar had never been slow to recognise that it was its duty as well as its privilege to do something, when occasion offered, to lighten the burden of those to whom professional success had failed to come or from whom it had been suddenly torn away. Help of that kind was far more useful when it was organised, and he was quite sure the Bar appreciated that in the association they had a most efficient means of carrying out this beneficent work. People were a little apt, however, to forget the existence of the association. That must be the real explanation of the fact that there were not more than 360 practising barristers who subscribed to its funds. The committee had been compelled, in consequence of the increased cost of living, to supplement the grants; but, in spite of this special circumstance, it was a little disconcerting to find that the association had exceeded its income and that the income of the year had also decreased.

Solicitors' Benevolent Association.

The directors of this association held their monthly meeting at the Law Society, Chancery Lane, London, on the 8th inst., Mr. L. W. North Hickley in the chair, the other directors present being Messrs. F. E. F. Barham, W. C. Blandy (Reading), E. R. Cook, T. S. Curtis, A. Davenport, T. Dixon (Chelmsford), W. E. Gillett, C. Goddard, C. G. May, R. C. Nesbitt, R. W. Poole, W. A. Sharpe, R. S. Taylor, and W. M. Walters.

Grants to the amount of £495 were made to poor and deserving cases, seven new members were elected, and other general business transacted.

Law Association.

The usual monthly meeting of the directors was held on the 2nd inst., Mr. Nugent Chaplin in the chair. The other directors present were Mr. T. H. Gardiner and Master Spencer Whitehead; treasurers, Mr. F. W. Emery, Mr. P. E. Marshall, Mr. W. M. Woodhouse, and the secretary. The sum of £75 was granted for the relief of deserving applications, and two new members were elected. The date of the annual general court was fixed for the 29th inst., at 2 o'clock, at the Law Society's Hall.

Union Society of London.

The twenty-first meeting of the society was held in the Middle Temple Common Room on the 8th May, 1918. The motion before the house was: "That this house would welcome the abolition of hereditary titles." Opener, Mr. R. Holt; opposer, Mr. H. Sweeney. The motion was lost.

Ordnance Maps and the Metric System.

Discussing the effect of the metric system on the surveyor's profession at a meeting of the Surveyors' Institution on Monday night, says the *Times*, Lieutenant A. J. Martin criticized the procedure followed with regard to our Ordnance maps. Although an international scale was decided on at a statistical conference in Brussels in 1853, and our original Ordnance Survey was made to a metric scale, we did not, he said, even shew the international scale on the map, but only the reference fraction, which the foreigner at once recognized as metric.

Instancing the case of a naval base which had been bombed by the enemy, Lieutenant Martin pointed out that this was rendered easier by the fact that the flights were by kilometres, the maps of the land below were in kilometres, while we had surveyed the land for the enemy and plotted the maps to their scale, which so far we had not adopted for ourselves.

If a foreign army were landed in this country all the sightings of the enemy's big guns, rifles, and other weapons would be to the same system of measures as our maps; whereas with us they would be different, and the scales on our maps were so complicated that in our own country and with our own maps we should be more liable to errors regarding distances than the enemy would be.

Compensation for Brewery Securities.

The following formula for apportioning the purchase consideration among the various classes of brewery securities-holders is suggested in the Report on State Purchase as a guide to the Tribunal in normal cases (see *ante*, p. 517):—

The number of years' purchase to be applied to profits naturally depends on the security that there is for such profits. The better the security the larger the number of years' purchase, and *vice versa*.

If, following this principle, the profits of a brewery company are assumed to be £10,000, it is evident that the first £1,000 is covered ten times over; the second £1,000 is covered nine times over; the third eight times over, and so on. Therefore, the number of years' purchase to be applied to the first £1,000 should be greater than that applied to the second £1,000, and the number of years' purchase applied to the second £1,000 should be greater than the number of years' purchase applied to the third £1,000.

If an instance is assumed in which the fair multiplier would be fifteen years' purchase of the profits *taken as a whole*, these profits can be divided into a number of equal portions and a different number of years' purchase applied to each, varying with the security that there is for the maintenance of the profits—arriving, however, at an *average* number of years' purchase of fifteen.

For instance, if the whole profits of the brewery company are divided into eleven different portions, twenty years' purchase can be applied to the first eleventh; nineteen years' purchase to the second eleventh, and so on until the last eleventh, to which ten years' purchase would be applied; on average fifteen years' purchase would be applied to the whole.

The following example will illustrate the application of the principle:—

Let it be assumed that the capital of a brewery company is as follows:—

5 per cent. Debentures	£80,000	
6½ per cent. Preference Shares, with priority as to capital	£60,000	
Ordinary Shares	£60,000	
		£200,000
and that the Profits before charging Debenture Interest are...		£11,000

The Profits absorbed by Debenture Interest are therefore ...				£4,000
The Profits absorbed by Preference Dividend are				£3,900
while the Profits available for Dividends on the Ordinary Shares are				£3,100
				£11,000
The total purchase consideration would be £11,000 multiplied by 15				= £165,000
1/11th of the Profits				= £1,000
	1,000 × 20 =	£20,000		
	1,000 × 19 =	19,000		
	1,000 × 18 =	18,000		
	1,000 × 17 =	17,000		
£4,000	—	—	£74,000	Purchase consideration for Debenture holders.
	1,000 × 16 =	16,000		
	1,000 × 15 =	15,000		
	1,000 × 14 =	14,000		
	900 × 13 =	11,700		
£3,900	—	—	£56,700	Purchase consideration for Preference Shareholders.
	100 × 13 =	1,300		
	1,000 × 12 =	12,000		
	1,000 × 11 =	11,000		
	1,000 × 10 =	10,000		
£3,100	—	—	£34,300	Purchase consideration for Ordinary Shareholders.
£11,000			£165,000	
Total profits as above.			Total purchase consideration as above.	

It is to be noted that the "range" selected need not be confined to that suggested above. Taking once more the example of an undertaking to which the 15 years' purchase basis would apply, it would be feasible to divide the profits into 13 equal portions, the maximum and minimum multipliers in the formula becoming respectively 21 and 9. The average would remain as before at 15, but the resulting apportionment as between the various classes of securities would differ. The range would therefore require to be selected with some care on the merits of each individual case.

Note.—As explained in paragraph 59 of the Report, the proposed formula is not intended to be strictly adhered to in all cases, and adjustment of the results obtained by application of the formula would often be required to meet the consideration that, all other circumstances being equal, a debenture is a better security than a preference share. It is rather intended as a guide when the circumstances of a particular brewery company (*e.g.*, as regards capitalization, class of properties, nature of trade, &c.) may be regarded as normal.

Obituary.

Qui ante diem perlit,
Sed miles, sed pro patria.

Captain Henry H. Jago.

Captain HENRY HARRIS JAGO, M.C., Devon Regiment, killed on 25th April, aged twenty-three, was the eldest son of Mr. W. Henry Jago, solicitor, and Mrs. Jago, of Eglinton, Mannamead, Plymouth. He was educated at Newton College, Newton Abbot, and Plymouth College, and was articled to his father. He joined the Army in September, 1914, as a private in the U.P.S. Brigade, and remained in it until he received his commission in the Devon Regiment in July, 1915. He went to the front in May, 1916, and had been there ever since. He was promoted captain on 1st July, 1917, and acting major from 1st December, 1917, to March, 1918. Captain Jago was awarded the Military Cross last August. By exceptional coolness and courage he kept his company in perfect order under intense hostile fire, and throughout the action reorganized his men to meet a counter-attack in full view of the enemy and under heavy fire. Last November he was given a bar to his Military Cross, for carrying out a successful minor operation. When the officer commanding was killed Captain Jago at once took command, and by the skilful handling of his men and his contempt of danger a machine gun was captured and heavy losses inflicted on the enemy.

Lieutenant A. O. C. Pryce.

Lieutenant A. O. C. PRYCE, Scottish Rifles, killed on 14th April, aged thirty-four, was the only son of Alderman Pryce, of Abingdon. He was educated at Abingdon School, and was admitted as a solicitor in 1907, and practised at Abingdon. He held a number of local appointments, being clerk to the Abingdon Borough Bench, deputy-registrar of the Abingdon County Court, clerk to the Abingdon Burial Board, and secretary of the Sutton Bridge Company. When on leave in December, 1916, he married Miss C. K. Tough, daughter of the late Mr. Alexander Tough, of Aberdeen and Leith.

Second Lieutenant Kenneth G. Gurney.

Second Lieutenant KENNETH GERARD GURNEY, Gloucester Regiment, who was reported missing on 2nd December, 1917, after the German attack on La Vacquérie, and from whom a post-card, dated 8th December, showing that he was wounded and a prisoner of war, was received on 15th February, 1918, is now reported to have died of wounds on 17th December, 1917, and to have been buried at Ligny, Belgium. He was the eldest son of Mr. and Mrs. W. Gerald Gurney, of Cheltenham, and was educated at Northaw Place, Potter's Bar, Rugby (Donkin's), and Oriel College, Oxford. He graduated in law, and subsequently was admitted as a solicitor in 1912. After practising a few years in London he joined the Artists' Rifles O.T.C., and was granted a commission in the Gloucester Regiment in December, 1916, and a few weeks later proceeded to France, where he was almost continuously in the fighting area. Some of his men write that "he was a good officer, both in the line and out," "very cool under all conditions," "no one could realise like his platoon his sterling qualities, which never failed to show, especially when the corner was very tight."

Legal News.

Information Required.

ARTHUR GREY, Deceased, late of Kensington.—Missing Will.—Will anyone having, or knowing of, a will of the deceased, kindly communicate with Messrs. BELLORD & Co., 8, Waterloo-place, S.W. 1?

Appointment.

SIR HUGH FRASER has been elected a Master of the Bench of the Inner Temple.

Changes in Partnerships.

Dissolution.

FREDERICK JOHN MANN and WALTER EDWIN CRIMP, solicitors (Mann & Crimp), 17, Essex-street, Strand. April 30. [*Gazette*, May 3.

EDWARD HUMPHREYS, FREDERICK CHARLES BOYES and EDWARD HOWARD PERCY HUMPHREYS, solicitors (Grover, Humphreys & Son), 4, King's Bench-walk, Inner Temple. March 28. So far as concerns the said Edward Howard Percy Humphreys, who retired from the said firm as and from 14th April, 1918; so far as concerns the said Edward Humphreys, by reason of his death on that date; the said Frederick Charles Boyes will continue to carry on the said business under the style or firm of Grover, Humphreys & Boyes.

REGINALD CARTER and ALFRED JULIAN VAUX, solicitors (Sayle, Carter & Co.), 35, Queen Victoria-street, E.C. April 30. The said Reginald Carter will carry on the business at the above address.

[*Gazette*, May 7.

Business Changes.

Mr. WILLIAM ELAM, the senior partner in the firm of Messrs. Loxley, Elam, & Gardner, of 80, Cheapside, London, E.C. 2, is retiring after more than forty-five years' connection with the practice, and the practice will be carried on in future by Mr. Charles Gardner alone under the name of Loxley & Gardner.

General.

Lord Justice Duke took his seat as a Lord Justice of Appeal for the first time on Tuesday. The other members of the Court were the Master of the Rolls and Lord Justice Warrington.

Mr. John Dixon, aged seventy-eight, of Lincoln's-inn, W.C., one of the conveyancing counsel of the Chancery Division of the High Court of Justice, left estate of gross value £16,614.

Mr. William Prinder Eversley, aged sixty-seven, of The White House, Coltishall, Norfolk, barrister, Recorder of Sudbury, Deputy Judge of the Suffolk and Norwich County Courts, and Chairman of the Munitions Court for Norwich and Cambridge, left estate of gross value £8,612.

At West Ham Police Court on Wednesday, says the *Times*, Harriett Dove and Elsie Dove, of Plaistow-road, West Ham, were summoned for imposing a condition in connection with the sale of a certain article of food, and Alfred George Dove, an off-licence holder, was summoned for aiding and abetting his wife and daughter in the offence. Mr. E. J. Dixon, a food inspector, said that his case was that half a pint of sevenpenny beer was asked for, and the customer was told he could not have it unless he also had a pint of fourpenny ale. Mr. F. A. S. Stern, for the defence, raised the point as to whether beer was a food. Mr. Ratcliffe Cousins said that he might differ from some temperance advocates in thinking there was a food value if beer was taken moderately, but that was not sufficient to justify him in saying that it was an article of food such as was in the minds of those who framed the Regulation. He did not think beer was an article of food within the contemplation of the Food Order. He held, therefore, that there had not been a breach of the regulations and dismissed the summons. He intimated his willingness to state a case.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Emergency Rota.	Appeal Court No. 1.	Mr. Justice Neville	Mr. Justice Eve.
Monday May 13	Mr. Church	Mr. Leach	Mr. Goldschmidt	Mr. Bloxam
Tuesday 14	Farmer	Church	Leach	Borrer
Wednesday .. 15	Jolly	Farmer	Church	Goldschmidt
Thursday 16	Synge	Jolly	Farmer	Leach
Friday..... 17	Bloxam	Synge	Jolly	Church

Date.	Mr. Justice Sargant.	Mr. Justice Astbury.	Mr. Justice Younger.	Mr. Justice Peterson.
Monday May 13	Mr. Borrer	Mr. Synge	Mr. Jolly	Mr. Farmer
Tuesday 14	Goldschmidt	Bloxam	Synge	Jolly
Wednesday .. 15	Leach	Borrer	Bloxam	Synge
Thursday 16	Church	Goldschmidt	Borrer	Bloxam
Friday..... 17	Farmer	Leach	Goldschmidt	Borrer

The Whitsun Vacation will commence on Saturday, the 18th day of May, 1918, and terminate on Tuesday, the 21st day of May, 1918, inclusive.

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—FRIDAY, April 26.

BRETT & BENEY, LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before May 15, to send their names and addresses, and the particulars of their debts or claims, to John McLaren, 65, New Broad st, liquidator.

WESTERN OCEAN SYNDICATE, LTD.—Creditors are required, on or before May 31, to send their names and addresses, and the particulars of their debts or claims, to Frederick John Asbury, 21 Bury st, liquidator.

WILSON ROLLING SHUTTER CO (1914), LTD.—Creditors are required, on or before June 1, to send their names and addresses, and the particulars of their debts or claims, to Frederic William Davis, 95-97, Finsbury pvmt, liquidator.

VICTORIA CHEMICAL CO, LTD.—Creditors are required, on or before May 30, to send their names and addresses, and the particulars of their debts or claims, to George Elder Levie, Finsbury Pavement House, liquidator.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—TUESDAY, April 30.

WHITEHALL STEAM NAVIGATION CO, LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before May 11, to send their names and addresses, and the particulars of their debts or claims, to Walter George Blow and Francis Stradling Richards, Imperial bldgs, Mount Stuart sq, Cardiff, liquidators.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—FRIDAY, May 3.

DRI-SHOD BALATA CO, LTD.—Creditors are required, on or before May 21, to send their names and addresses, and the particulars of their debts or claims, to Arthur Thomas Pendry, Finsbury pvmt House, liquidator.

FOREIGN MINES DEVELOPMENT CO, LTD. (IN LIQUIDATION).—Creditors are required, on or before July 3, to send their names and addresses, and the particulars of their debts or claims, to Francis de Mallet Cunynghame, 8, Old Jewry, liquidator.

GLENARNE (MOMBASA) RUBBER CO, LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before May 25, to send in their names and addresses, and particulars of their debts or claims, to Mr. E. Bentley Potter, Trinity st, Colchester, liquidator.

JACKSON BEATER SYNDICATE, LTD.—Creditors are required, on or before May 17, to send their names and addresses, and the particulars of their debts or claims, to John Toulmin, Junr, 45, Fishergate, Preston, liquidator.

LAMING-D'AMBRUMENIL STEAMSHIP CO, LTD.—Creditors are required, on or before May 28, to send their names and addresses, and the particulars of their debts or claims, to John William Straughan, 8 Leadenhall st, liquidator.

MANCHESTER COAL-TAR PRODUCTS CO., LTD. (IN LIQUIDATION)—Creditors are required, on or before June 15, to send in their names and addresses, and particulars of their debts or claims, to Ernest Innis Busey, 58, Coleman st, liquidator.

J. PERCIDES CO, LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before May 30, to send in their names and addresses, and particulars of their debts or claims, to F. B. Corrick, 5, Frederick's pl, Old Jewry, liquidator.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—TUESDAY, May. 7

ENGLISH BREWERY CO, LTD. (IN VOLUNTARY LIQUIDATION.—Creditors are required, on or before July 6, to send their names and addresse, and the particulars of their debts or claims, to Arthur Lewis Griffith, 46, Queen Victoria st, liquidator.

MONSAL DALE SPAR MINE, LTD (IN LIQUIDATION).—Creditors are required, forthwith to send their names and addresses, and the particulars of their debts or claims, to B. S. McCallum, 5, Chancery la, liquidator.

MUNRO SHIPPING CO, LTD.—Creditors are required, on or before May 28, to send their names and addresses and the particulars of their debts or claims, to Alfred Octavius Hedley, 43, West Sunniside, Sunderland, liquidator.

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, April 26.

J. Ritchie Weir, Ltd.
Western Ocean Syndicate, Ltd.
Sandvith Quarries Co 1 09), Ltd.
General Aeronautical Co, Ltd.
British Emaillite Co, Ltd.
Strouts's Brewery Co, Ltd.
Cl sucia Colliery Co, Ltd.
Laming-D'Ambrumenil Steamship Co, Ltd.
Ben Davies, Ltd.
Birchwood Steamship Co, Ltd.

London Gazette.—TUESDAY, April 30.

Watson's Water Softeners, Ltd
Williams (Penarth), Ltd.
Bertram Ison, Ltd.
Cons & Cons, Ltd.
Frome & Warminster Steam Laundry, Ltd.
Swansea Valley Quarries Co, Ltd.
B. Arthur Carmichael & Co, Ltd.

London Gazette.—FRIDAY, May 3.

Victoria Chemical Co, Ltd.
Dri-Shod Balata Co, Ltd.
Konski, Ltd.
Clayton Pictures, Ltd.
English Brewery Co, Ltd.
Great Economic Stores, Ltd.
Foreign Mines Development Co, Ltd.
Parr's Bank, Ltd.
Neptune Steam Fishing Co, Ltd.
Electricity Supply Co for Spain, Ltd.

London Gazette.—TUESDAY, May 7.

James Houston & Mack Ltd.
R. N. Syndicate, Ltd.
Manchester Wholesale Marble Co, Ltd.
Allen Bros (Stockport), Ltd.
H. J. Reynolds & Co, Ltd.
Manchester Coal Tar Products Co, Ltd.

Enemy Businesses.

London Gazette —TUESDAY, MAY 3

JOSEPH KALTENBACH, or Mrs. J. E. KALTENBACH. Porth. Glam. Jeweller.—Creditors are required on or before May 31, to send by prepaid post to Ellis Owen, St Catherine's chmbrs, St Catherine st, Pontypridd, controller.

W. KORDES & KRAUSE, Godalming, Surrey.—Creditors are required on or before May 30 to send their names and addresses, and particulars of their debts and claims, to Walter Boyle, 132, York rd, Westminster, controller.

head voluntary 6 lines

Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, May 3.

ACCLES, WILLIAM SLOANE, Holland Villas rd, Kensington June 17 Sugden & Hextall, 36 & 37, King st

ATKINSON, GEORGE, Holme, Westmorland June 5 T O Jackson, Milnthorpe

BARNARD, ERNEST YORKE, Cambridge st June 8 Norton, Rose, Barrington & Co, 57½, Old Broad st

BARROW, SARAH ANN, Waterloo, Lancaster June 10 Collins, Robinson & Co, Liverpool

BARTLETT, WILLIAM, North Cadbury, Somerset June 7 Woodforde & Drewett, Castle Cary, Somerset

BARWICK, SAMUEL, Weybridge May 31 Morgan, Veitch & Bliney, Temple chmbrs

BATTIE, Lieut-Col. CLINTON WYNYARD, D S O, Newton le Willows, Lancs June 8 A H O'Bryen Taylor, 16, King st

BERTIE, RICHARD FREDERIC NORREYS, Oxford June 6 A H Franklin, Oxford

BIGGE, KATHARINA SELBY, Draycott pl June 12 Farrer & Co, 66, Lincoln's inn fields

BIRD, WINIFRED MARY, Hastings May 24 Peake, Bird, Collins & Co, 6, Bedford row

BOND, FRANCIS, Croydon June 30 Marshall & Liddle, Croydon

BRANSON, HARRY, Croydon, Coachbuilder May 31 Oldman, Cornwall & Wood Roberts, 3, Harcourt bldgs, Temple

BROADHURST, PHOEBE ELIZABETH, Bugsworth, Derby June 14 Farrar & Co, Manchester

BROCCHETTI, Baron ALFONSO DI, Pinciana, Rome May 30 Coward & Hawksley, Sons & Chance, 30, Mincing la

BUCHANAN, JAMES, Waterloo, Lancaster, Engineer May 31 Simpson, North & Co Liverpool

COCKERILL, JOHN, Whittlesey, Cambridge May 24 W A Norris & Son, Peterborough
COLEMAN, SARAH ANN, Camden rd May 31 Gush, Phillips, Walters & Williams, 3 Finsbury cir
COTTON, Rev ARTHUR BENJAMIN, Wrotham, Kent June 15 Francis & Johnson, 19, Great Winchester st
COULSON, THOMAS, Cambridge June 7 R C & S Burrows, Cambridge
DE SOUZA, CHARLES, Salford June 1 Foyster, Waddington & Co, Manchester
DIAMOND, JOHN, Hartland, Devon May 29 Hole, Seldon & Ward, Bideford
DOLIGNON, EMILY AUGUSTA REYNOLDS, Swaffham, Norfolk June 10 Radcliffes & Hood, 29, Old Queen st
GARDNER, HENRY, High st, Battersea, Furniture Dealer June 10 Charles A Piper, 13 Vincent sq, Westminster
GIBSON, HAROLD, Paignton May 21 Dowsons, 18, Adam st, Adelphi
GROUNDS, THOMAS SYAM, Passenham, Northampton, J P May 24 Girling, Ransom & Prior, East Dereham
GWILLIAM, THOMAS, Coleford, Glos, Colliery Proprietor May 31 T Leslie Scoble, Coleford
HARBORD, Hon ELIZABETH POLE, Princes gdns June 3 Hemsley & Co, 13A, Old Burlington st
HARDING, REGINALD WILLIAM, Isleworth June 8 Munns & Longden, 4B, Frederick's pl
HARVEY, GEORGE, Christchurch East, Hants May 27 Aldridge, Haydon & Whittingham Christchurch
HOLMES, JANE, Cheltenham June 10 Farrer & Co, 66, Lincoln's inn fields
HORNER, THOMAS, Middleham, Yorks, Farmer May 31 Chapman & Wilkinson, Leyburn
HOWE, WILLIAM FRANCIS, Claverton st, London June 15 Norton, Rose, Barrington & Co, 57½, Old Broad st
HURLE, HELEN ANNE, Clevedon, Somerset June 15 Clarke, Sons & Press, Bristol
JOHNSON, SIDNEY PINSENT, Catford June 12 Ince, Colt, Ince & Roscoe, 86 Basinghall chmbrs, Fenchurch st
JONES, JANE AUGUSTA, Calne, Wilts June 3 Chas O Gough, Calne
KEMMIS, ARTHUR HENRY NICHOLAS, Croydon, JP, DL June 30 Marshall & Liddle Croydon
LAWSON, JANE DUNBAR, Budleigh Salterton, Devon July 8 Walter C Broadbridge, 8 Quality ct
LAWTON, ESTHER, Badderley Green, Staffs May 18 Ernest Patterson, Longton
LLEWELLYN, JOHN HORACE, Manchester May 28 J Andrew Orrell, Manchester
LONG, HENRY RICHARD, Clifton, Bristol, Dairyman June 1 Gwynn, Onslow & Co, Bristol
LOMAS, MARY, Bournemouth May 31 Nowell, Meller & Nowell, Burnley
LOWE, JAMES, Sale, Chester, Music Dealer June 14 Farrar & Co, Manchester
MERRY, Rev WILLIAM WALTER, Oxford, DD July 4 Morrell, Peel & Gamlen, Oxford
MILLS, WILLIAM FORSTER, Ruddington, Nottingham June 10 Radcliffes & Hood, 29, Old Queen st
MORGAN, MARY, Cheddon Fitzpaine, Somerset May 20 Barham & Watson, Bridgwater
MULLIGAN, EMILIE OGSTON, Washington, U S A June 14 Lawrance, Webster, Messer & Nicholls, 14, Old Jewry chmbrs
NICHOLLS, ELIZA SOPHIA, Rayleigh gdns, Brixton June 15 Rooke & Sons, 45, Lincoln's inn fields
NOBLE, WILSON, Remenham, Berks May 31 Johnson, Raymond-Barker & Co, 9, New sq
POTT, LETITIA, Yoxall, Staffs May 31 Reid Samble, Burton on Trent
POUT, LUCY, Kidderminster June 3 Huntley & Son, 92, Tooley st
RANSOM, EDITH, Bexhill on Sea June 5 Wm Rooke Prance, Bexhill on Sea
RAWSON, ESTHER AUGUSTA, Birmingham June 17 James Rigbey, Son & Brown, Birmingham
RHODES, JAMES, Romiley, nr Stockport May 11 Hervey Smith & Sons, Hyde
RICKARD, WILLIAM, Sheffield May 28 Sorby, Hall & Richardson, Sheffield
ROBINSON, MARY EMMA, Ashford, Middlx June 10 Taunton & Co, 9, Fleet st
ROBINSON, JESSIE, Emsworth, Hants June 8 Stibbard, Gibson & Co, 21, Leadenhall st
ROSTRON, MATILDA ADELAIDE, Poulton le Fylde, Lancs June 1 Houghton, Myres & Reveley, Blackpool
SHERWIN, SAMUEL, Stapleford, Chester, Farmer June 15 E Brassey, Chester
STARK, SARAH PHIPPS, Hambalt rd, Clapham June 3 Hy Clarkson & Son, 85, Gresham st
TITLEY, MARY, Bath June 12 Eyres & Whitty, Bath
TURBETT, HARRIET, Hoole, nr Chester June 15 Jolliffe & Hope, Chester
TYTHERIDGE, HENRY BURTON HOLDUP, Charleville mans, West Kensington May 30 Richardson, Sadlers & Callard, 3, St James's st
WILKINSON, LIZZIE FRANCES, Eastleigh, Southampton June 1 J Arnatt, 31, John st Bedford row
WISE, DACRES WILLIAM, Alleron, nr Kingsbridge, Devon June 15 Francis & Johnson, 19, Great Winchester st

London Gazette.—TUESDAY, May 7.

BARLOW, MARGARET ALICE, Queen Anne's mans June 4 Waltons & Co, 161, Leadenhall st
BARRON, EDWARD JACKSON, Endsleigh st, Tavistock sq June 20 Barron & Son, 3 Gray's inn pl
BARRY, Sir JOHN WOLFE, Chelsea Embankment June 8 Dowsons, 18, Adam st
CLARKE, HENRIETTA ELIZABETH, Weybridge June 4 R H Douglas, 5, Copthall ct
COCHRANE, ALEXANDER DUNDONALD, East Grinstead June 15 Marston & Robinson, 30, Essex st
COCKIN, GEORGE MARMADUKE, Rugeley, Staffs, Mining Engineer June 10 Scott & Cooper, Hull
CROSBY, JOHN CLAUD PARRY, Ely, Cambridge May 31 Jenkins & Evans, Cardigan
DALE, JANE, Budleigh Salterton June 10 Roberts, Riley, Crooke & Hudson, Burnley
DUCKWORTH, Rev WILLIAM ARTHUR, Orchardleigh, Somerset Aug 1 Davenport, Cunliffe & Blake, 48, Chancery ln
FARRIMOND, FREDERICK THOMAS, Chester June 7 Sharpe & Davison, Chester
FRENCH, ELIZABETH, Ipplepen, Devon May 25 Kitsons, Hutchings, Easterbrook & Co Torquay
GERARD, Right Hon MARY EMMELINE LAURA, Baroness, Charles st June 12 Meynell & Pemberton, 30, Old Queen st
GIBBINS, JAMES WILLIAM, Bootle June 8 Frederick Lindsay, Liverpool
GODWIN, JOHN TURNER, Ashton on Mersey, Chester, Farmer June 7 Crofton, Craven & Co, Manchester
GOLD, PHILIP, Bishop's Stortford, Herts June 17 Waltons & Co, 161, Leadenhall st
GUNTHER, MARION, Hampstead June 10 Harding & Son, Birmingham
HARRISON, NORWOOD, Fairmile av, Surrey May 26 Jutsum & Jones, 11, Queen Victoria st
HAWKINS, CHARLES EDWARD, Upper Tooting June 4 Bird & Bird, 5 Gray's Inn sq
HAYNES, ELIZABETH JANE, Manhattan, New York June 15 Peake, Snow & Son, Sleaford
JACKSON, GEORGE MAUDSLAY, Bristol, Manufacturing Silversmith June 13 G Pearson & Usher, Bristol
JENNINGS, THOMAS SMITH, Salcombe, Devon June 17 Jennings, Chater & Richards 40, Chancery ln
JONES, SAMUEL DAWSON, Goscote, Staffs June 1 Wright & Marshall, Birmingham
KENDALL, CHARLES, Gloucester June 1 Frank Treasure, Gloucester
KIMPTON, MARY ANN Northwood, Middlx May 31 Wm Mercer, Uxbridge
KINDERSLEY, Captain DOUGLAS CUMMING PAGET, D S O, Lymington July 2 Barne & Wykes, 1, Lincoln's inn fields
KINGHAM, RICHARD THOMAS, Eastbourne June 18 Hicklin, Washington & Pasmore, 1, Trinity sq, Southwark
LAMBERT, NANCY, Broughton, near Preston June 7 Lonsdale & Gray, St Anne's on Sea
LAURENCE, FREDERICK TANNER, Clapham Common June 15 Collyer, Davis & Webb, 12, Abchurch ln
LEFEVER, EDWARD, Coatbridge, Lanark June 3 J Andrew Orrell, Manchester
MADDEN, JULIA, Westcliff on Sea June 14 Kennedy, Ponsonby, Ryde & Co, 45, Russell sq
MILES, LUCY, Tunbridge Wells June 21 Cheale & Son, Tunbridge Wells
REES, JOHN HUGH, Penarth June 30 Cousins & Botsford, Cardiff
SHERWOOD, JOHN, Dover June 10 H B Bradley & Hulme, Folkstone
SMITH, Sir SWIRE, Knight, MP, Steeton Manor, near Keighley May 18 Wright & Wright, Keighley
SMITH, ERNEST, Chelmsford, Pork Butcher May 31 Henry R Cawdron, Chelmsford
SMITH, THEOPHILUS, Gravesend, Outfitter June 15 Martin & Son, Gravesend
STEPHENS, JOHN, Geraldton, Western Australia June 4 Morgan, Veitch & Bilney, Norfolk st
STEWART, PETER, Blackburn June 1 J Fairfield, Blackburn
STKES, BENJAMIN CORLESS, Liverpool, Solicitor June 20 James F Taylor, Liverpool
SYMONS, CHARLES HANDLEY LANPHIER, Lombard st June 3 Stephenson, Harwood & Co, 31, Lombard st
THOMAS, ALICE ROSETTA, Pembridge sq June 8 Woodcock Ryland & Parker, 15, Bloomsbury sq
VERHEYDEN, FRANCIS, Putney, Ship Broker June 6 Jennings & Son, 69, Leadenhall st
WAKE, RICHARD, Highbury New pk June 7 Routh, Stacey & Castle, 14, Southampton st, Bloomsbury
WESTYR-EVANS, JOHN HENRY, Penarth June 17 Cousins & Botsford, Cardiff
WILLIAMS, THOMAS JOHNSON, Hampstead June 17 Pearce & Sons, 58, West Smithfield
WOODCOCK, REGINALD COWDELL, Hornsey ln July 1 Stow, Preston & Lyttelton, 35, Lincoln's inn fields
YOUNG, SARAH JANE, Streatham June 8 Van Sandau & Co, 13, King st

The Property Mart

Forthcoming Auction Sales.

June 4.—Messrs. HAMPTON & SONS, at the Mart: Freehold Residential Property (see page iii. this week).

June 5.—Messrs. HUMBERT & FLINT, at the Mart, at 2: Freehold Properties, etc. (see page iii. this week).

Bankruptcy Notices.

London Gazette—FRIDAY, April 26.

RECEIVING ORDERS.

ALLEN, EMMA ELIZABETH, Bath Bath Pet April 24 Ord April 24
BOYD, EDWARD BROWNRIGG, Leigh on Sea, Essex Chelmsford Pet Mar 2 Ord April 23
EMANUEL, DAVID, Trimsaran, Carmarthenshire, Collier, Carmarthen Pet Mar 12 Ord April 23
FORD, ALFRED, Croydon, Insurance Clerk Croydon Pet April 22 Ord April 22
GOMPERS, FERDINAND, Highbury cres, London, Mantle Dealer High Court Pet Mar 25 Ord April 24
HEMLOCK, WILLIAM, Treorchy, Glam, Colliery Labourer Pontypridd Pet April 23 Ord April 23
JONES, WILLIAM JOHN, Wellington, Salop, Fishmonger Shrewsbury Pet April 24 Ord April 24
PEARCE, FRANCIS THOMAS, East Sheen, Motor Engineer Wandsworth Pet April 22 Ord April 22
SAMSON, Lieut PHILIP EDWARD, Riding House st High Court Pet Nov 23 Ord April 11
TOOTHILL, JOHN SLATER, Tavistock sq, Boarding House Keeper High Court Pet Mar 28 Ord April 22
WRIGHT, CHARLES, Caistor, Lincs, Tailor Horncastle Pet April 23 Ord April 23

FIRST MEETINGS.

FORD, ALFRED, Croydon, Insurance Clerk May 6 at 12 132, York rd, Westminster Bridge rd
GOMPERS, FERDINAND, Highbury cres, Mantle Dealer May 7 at 11 Bankruptcy bldgs, Carey st
HORNE, ARTHUR ROBERT, Docking Norfolk, Traveller May 6 at 12.30 Off Rec, 8, King st, Norwich
NEADES, JOHN GEORGE, Whitmore, near Newcastle under-Lyme, Grocer's Manager May 3 at 11 Off Rec, King st, Newcastle, Staffordshire
PEARCE, FRANCIS THOMAS, East Sheen, Motor Engineer May 6 at 11 132, York rd, Westminster Bridge rd
PETERS, ARTHUR FREDERICK, Liverpool, Master Window Cleaner May 3 at 11.30 Off Rec, Union Marine bldgs, 11, Dale st, Liverpool
PROCTER, WILLIAM THOMAS, West Hartlepool, Tobacconist May 3 at 2.30 Off Rec, 8, Manor pl, Sunderland
SAMSON, Lieut PHILIP EDWARD, Riding House st May 3 at 11 Bankruptcy bldgs, Carey st
TOOTHILL, JOHN SLATER, Tavistock sq, Boarding House Keeper May 9 at 12 Bankruptcy bldgs, Carey st

ADJUDICATIONS.

DUKE, EDGAR WILLIAM FRANCIS, Antrim mans, Hampstead High Court Pet Jan 29 Ord April 23
FORD, ALFRED Croydon, Insurance Clerk Croydon Pet April 22 Ord April 22
HEMLOCK, WILLIAM, Treorchy, Glam, Colliery Labourer Pontypridd Pet April 23 Ord April 23
JONES, WILLIAM JOHN, Wellington, Fishmonger Shrewsbury Pet April 24 Ord April 24
PEARCE, FRANCIS THOMAS, East Sheen, Motor Engineer Wandsworth Pet April 22 Ord April 22
WRIGHT, CHARLES, Caistor, Lincs, Tailor Horncastle Pet April 23 Ord April 23

Amended Notice substituted for that published in the London Gazette, Mar 26:

ROBDRUP, ERNEST RUDOLPH, Walthamstow, Essex, Cloth ing Contractor High Court Pet Mar 21 Ord Mar 22

ADJUDICATIONS ANNULLED.

ALLISON, JAMES BOWMER, Burrowbridge, Somerset Schoolmaster Yeovil Adj Jan 1, 1909 Annul Mar 7 1918
SEVIER, JAMES, Poole, Dorset, Fish Salesman Poole Adj May 23, 1912 Annul April 22, 1918
SLADIN, JAMES, Oldham, Coal Merchant Oldham Adj Aug 8 Annul April 18

London Gazette.—TUESDAY, April 30.

RECEIVING ORDERS.

BISHOP, THOMAS HENRY, Burnley, Munition Worker Burnley Pet April 23 Ord April 23
CANN, GEORGE, South Shields, Grocer Newcastle upon Tyne Pet April 26 Ord April 26
COOK, WALTER HUBBARD, Gt Grimsby, Post Card Dealer Gt Grimsby Pet April 27 Ord April 27
DAVIS, JOHN, Hunt st, Spitalfields, Carman High Court Pet April 6 Ord April 26
EDWARDS, BROMLEY, Liverpool, Munition Worker Liverpool Pet April 12 Ord April 26
FRAMPTON, REGINALD, Salisbury, Motor Engineer Salisbury, Pet April 27 Ord April 27
KRAMER, DAVID, Manchester, Carter Kendal Pet April 27 Ord April 27
MAXSON, JOSEPH, New Oxford st, Costumier High Court Pet April 27 Ord April 27
SOUTHALL, WALTER, and GEORGE JOSEPH SOUTHALL, Halesowen, Worcester, Grocers Stourbridge Pet April 23 Ord April 23
WEBBER-MEAD, WILLIAM, Clifford st, Bond st High Court Pet Mar 11 Ord April 25